

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA
TITLE III

No. 17-BK-03283 (LTS)

(Jointly Administered)

**SUMMARY COVER SHEET FOR THE NINTH INTERIM APPLICATION OF
DICICCO, GULMAN & COMPANY LLP, FINANCIAL ADVISOR TO
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE,
FOR PROFESSIONAL COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE FOURTEENTH INTERIM FEE PERIOD
FROM OCTOBER 1, 2021 THROUGH JANUARY 31, 2022**

**ALL SERVICES IN THIS INTERIM APPLICATION
WERE PERFORMED OUTSIDE OF PUERTO RICO.**

¹ The Debtors in these Title III cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523 (LTS)) (Last Four Digits of Federal Tax ID: 3801). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Summary Sheet

Name of Applicant: DiCicco, Gulman & Company LLP (“DGC”)

Authorized to Provide Professional Services as: Financial Advisor to The Financial Oversight and Management Board, acting through its Special Claims Committee

Name of Client: The Financial Oversight and Management Board, acting through its Special Claims Committee

Debtor: Commonwealth of Puerto Rico

Petition Date: May 3, 2017²

Retention Date: February 26, 2019

Compensation Period: October 1, 2021 through January 30, 2022 (the “Compensation Period”)

Total Compensation Sought: \$229,425.00

Expense Reimbursement Sought: \$0.00

Total Compensation and Expense Reimbursement Sought: \$229,425.00

Prior Applications Filed: None

This is an: ___ monthly ___ X interim ___ final application

This is DiCicco, Gulman & Company LLP’s ninth interim application in these cases (this “Application”).

² The Petition Date for the Commonwealth under Title III was May 3, 2017. The petition date for COFINA under Title III was May 5, 2017. The petition date for ERS and HTA under Title III was May 21, 2017. The Petition Date for PREPA under Title III was July 2, 2017.

Additional Information required pursuant to the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* effective as of November 1, 2013:

Total Compensation Approved by Interim Order to Date:	\$0.00
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Total Expense Reimbursement Approved by Interim Order to Date:	\$0.00
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Total Allowed Compensation Paid to Date:	\$0.00
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Total Allowed Expense Reimbursement Paid to Date:	\$0.00
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Total Compensation Sought in this Application Already Paid Pursuant to Monthly Compensation Statements but not yet Allowed:	\$121,572.39
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Total Expense Reimbursement Sought in this Application Already Paid Pursuant to Monthly Compensation Statements but not yet Allowed:	\$0.00
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Blended Hourly Rate in this Application for all Professionals:	\$375.00
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Blended Hourly Rate in this Application for all Timekeepers:	\$375.00
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Number of Professionals in this Application:	8
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Number of Professionals Billing Fewer than 15 hours in this Application:	2
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Difference Between Fees Budgeted and Compensation Requested for this Period:	N/A ³
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Rate Increases Since Date of Retention:	None
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Disclosure of Compensation Sought in this Application Using Rates Disclosed at Retention:	N/A
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³ Please note that the Budget for this Compensation Period was not prepared prospectively or specific to each debtor.

**Summary of Prior Monthly Fee Statements for the Compensation Period
from October 1, 2021 through January 31, 2022**

Date	Period Covered	Total Fees	Fees Requested (90%)	Holdback (10%)	Expenses Requested	Fees Paid	Expenses Paid (100%)
11/30/2021	October 1, 2021 to October 31, 2021	\$51,375.00	\$46,237.50	\$5,137.50	\$0.00	\$45,543.94	\$0.00
12/31/2021	November 1, 2021 to November 30, 2021	\$35,287.50	\$31,758.75	\$3,528.75	\$0.00	\$31,282.37	\$0.00
1/31/2022	December 1, 2021 to December 31, 2021	\$50,475.00	\$45,427.50	\$5,047.50	\$0.00	\$44,746.09	\$0.00
2/28/2022	January 1, 2021 to January 31, 2021	\$92,287.50	\$83,058.75	\$9,228.75	\$0.00	\$0.00	\$0.00
		\$229,425.00	\$206,482.50	\$22,942.50	\$0.00	\$121,572.40	\$0.00

Summary of Amounts Requested to be Paid

Total 10% Holdback on Fees:	\$22,942.50
Reimbursement for 29% Tax Withholding:	\$987,764.29 ⁴
Reimbursement for 1.5% Government Contribution:	\$3,097.24
Total Amount Requested to be Paid:	\$1,013,804.03

⁴ For prior periods, from March 1, 2019 to January 31, 2020, the Debtors withheld a total of \$991,600.99 on account of purported tax withholding for services performed outside of Puerto Rico. Approximately 99% of the amount withheld by the Debtors, or \$987,764.29, was in error because these services were performed outside of Puerto Rico. This amount remains unpaid. DGC has obtained a Total Waiver Certificate from Withholding at Source for Services Rendered by Corporations and Partnerships. Accordingly, DGC requests the reimbursement of \$987,764.29, which represents reimbursement for the tax withholding for the first, second and third fee applications totaling \$380,704.39, \$404,791.43, and \$202,268.47, respectively.

UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO

In re

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA
TITLE III

No. 17-BK-03283 (LTS)

(Jointly Administered)

**NINTH INTERIM APPLICATION OF
DICICCO, GULMAN & COMPANY LLP, FINANCIAL ADVISOR TO
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE,
FOR PROFESSIONAL COMPENSATION RELATED TO
THE DEBTOR: COMMONWEALTH
FOR THE FOURTEENTH INTERIM FEE PERIOD
OCTOBER 1, 2021 THROUGH JANUARY 31, 2022**

TO THE HONORABLE LAURA TAYLOR SWAIN
UNITED STATES DISTRICT COURT JUDGE:

DiCicco, Gulman & Company LLP (“DGC”), Financial Advisor to the Financial Oversight and Management Board, acting through its Special Claims Committee (the “Oversight Board”) as representative of the Commonwealth of Puerto Rico, the Puerto Rico Sales Tax Financing Corporation, the Puerto Rico Highways and Transportation Authority, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, and the Puerto Rico Electric Power Authority (collectively, the “Debtors”) in the above-captioned title III cases (the “Title III Cases”)

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) Last Four Digits of Federal Tax ID: 3808); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),² hereby submits this ninth interim fee application (the “Ninth Interim Application” or “Application”),³ pursuant to PROMESA sections 316 and 317, Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”),⁴ Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the District of Puerto Rico (the “Local Bankruptcy Rules”), Appendix B of the United States Trustee *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Large Chapter 11 Cases* effective as of November 1, 2013 (the “U.S. Trustee Guidelines,” and together with the aforementioned statutes, rules and guidelines, the “Guidelines”), and in accordance with the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* entered by this Court on June 6, 2018 [Docket No. 3269] (the “Interim Compensation Order”), seeking entry of an order granting the allowance of interim compensation in the aggregate amount of \$229,425.00 in fees for reasonable and necessary professional services rendered during the period commencing October 1, 2021 through January, 2022 (the “Compensation Period”). In support of this Application, DGC respectfully states the following:

Jurisdiction and Venue

1. The Court has subject matter jurisdiction to consider and determine this Ninth Interim Application pursuant to PROMESA section 306(a). Venue is proper before this Court pursuant to PROMESA section 307(a). The statutory predicates for the relief requested herein are PROMESA sections 316 and 317, Bankruptcy Rule 2016 and Local Rule 2016-1.

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

³ The Application solely pertains to fees and expenses incurred with respect to the Debtors’ Title III Cases and does not address fees or expenses incurred with respect to other services performed for the Oversight Board outside the Title III process.

⁴ The Bankruptcy Rules are made applicable to the Debtors’ Title III Cases pursuant to PROMESA section 310.

2. This Application has been prepared in accordance with the Guidelines and the Interim Compensation Order. Attached hereto as **Exhibit A** is a certification regarding compliance with the Local Guidelines.

Background and Case Status

A. The Debtors' Title III Cases

3. On June 30, 2016, the Oversight Board was established under PROMESA section 101(b).

4. On August 31, 2016, President Obama appointed the Oversight Board's seven voting members.

5. Pursuant to PROMESA section 315, "[t]he Oversight Board in a case under this title is the representative of the debtor[s]" and "may take any action necessary on behalf of the debtor[s] to prosecute the case[s] of the debtor[s], including filing a petition under section 304 of [PROMESA] . . . or otherwise generally submitting filings in relation to the case[s] with the court."

6. On September 30, 2016, the Oversight Board designated the Debtors as "covered entit[ies]" under PROMESA section 101(d).

7. On May 3, 2017, the Oversight Board issued a restructuring certification pursuant to PROMESA sections 104(j) and 206 and filed a voluntary petition for relief for the Commonwealth of Puerto Rico (the "Commonwealth") pursuant to section 304(a) of PROMESA, commencing a case under title III thereof.

8. On May 5, 2017, the Oversight Board filed a voluntary petition for relief for the Puerto Rico Sales Tax Financing Corporation ("COFINA") pursuant to section 304(a) of PROMESA, commencing a case under title III thereof.

9. On May 21, 2017, the Oversight Board filed a voluntary petition for relief for each of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS")

and the Puerto Rico Highways and Transportation Authority (“HTA”) pursuant to section 304(a) of PROMESA, commencing cases under title III thereof.

10. On July 2, 2017, the Oversight Board filed a voluntary petition for the Puerto Rico Electric Power Authority (“PREPA”) pursuant to section 304(a) of PROMESA, commencing a case under title III thereof.

11. Through orders issued on June 1, June 29 and October 6, 2017, the Court ordered the joint administration of the Title III Cases for the Debtors, for procedural purposes only [Docket Nos. 242, 537 and 1417].

12. Background information regarding the Commonwealth and its instrumentalities, and the commencement of the instant Title III Cases, is contained in the *Notice of Statement of Oversight Board in Connection with PROMESA Title III Petition* [Docket No. 1] attached to the Commonwealth’s Title III petition.

B. Retention of DiCicco, Gulman and Company LLP

13. DGC is an accounting firm with its offices located in Boston and Woburn, Massachusetts. DGC has significant experience serving as a consultant or financial expert in bankruptcy actions and litigations in many large, complex cases.

14. As set forth in the Independent Contract Services Agreements dated February 26, 2019 and July 1, 2020 (the “Services Agreements”),⁵ DGC was retained by and authorized to act as financial advisor to the Oversight Board, acting through its Special Claims Committee, to assist the Special Claims Committee regarding investigation and pursuit of potential claims.

C. Interim Compensation and Fee Examiner Orders

15. On August 23, 2017, the Court entered the *Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 1150].

⁵ A copy of the Services Agreement is available on the Oversight Board’s website at <http://oversightboard.pr.gov/documents/>.

16. On October 6, 2017, the Court appointed a Fee Examiner in these Title III Cases (the “Fee Examiner”) pursuant to the *Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(a) Appointing a Fee Examiner and Related Relief* [Docket No. 1416] (the “Fee Examiner Order”).

17. On October 31, 2017, the Fee Examiner filed the Urgent Motion of the Fee Examiner to Amend the Interim Compensation Order, Including the Due Date and Hearing Date for Interim Compensation [Docket No. 1594].

18. On November 8, 2017, the Court entered the First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 1715].

19. On November 10, 2017, the Fee Examiner issued a memorandum, and on January 3, 2018, the Fee Examiner issued a supplemental memorandum (together, the “Fee Examiner Guidelines”) to all retained professionals in these Title III Cases providing additional guidelines in connection with the Interim Compensation Order.

20. On May 8, 2018, the Fee Examiner filed the *Motion of the Fee Examiner to Amend the Fee Examiner Order with Respect to the Scope of the Fee Examiner’s Authority in the Interest of Administrative Efficiency* [Docket No. 3032] (the “Motion to Amend the Fee Examiner Order”).

21. On May 23, 2018, the Oversight Board and the Puerto Rico Fiscal Agency and Financial Authority (“AAFAF”) filed a *Joint Motion for Entry of an Order Further Amending the Interim Compensation Order* [Docket No. 3133].

22. On June 6, 2018, the Court entered the Interim Compensation Order, and in accordance therewith, LS&E and other professionals retained in these Title III Cases were authorized to serve upon the parties identified therein (the “Notice Parties”) monthly fee statements (the “Monthly Fee Statements”).

23. Pursuant to the Interim Compensation Order, the Notice Parties have ten days from the date of service of the Monthly Fee Statement to object to the amounts requested. If no objection

is filed prior to expiration of the objection period, the Commonwealth is authorized to pay the respective professionals 90% of the fees and 100% of the expenses sought in each Monthly Fee Statement.

24. On June 20, 2018, the Court entered the *First Amended Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(A) Appointing a Fee Examiner and Related Relief* [Docket No. 3324] (the “Amended Fee Examiner Order”).

D. Applications for Interim Compensation

25. In addition to the Monthly Fee Statements, the Interim Compensation Order directed professionals to seek interim allowance and payment of compensation (including the 10% held back from Monthly Fee Statements) and expense reimbursement at 120-day intervals (each an “Interim Fee Period”) by filing with the Court and serving on the Notice Parties an application for approval and allowance of all compensation and reimbursement of expenses relating to services rendered and expenses incurred during the preceding Interim Fee Period (*see* Interim Compensation Order at ¶2(f)).

26. This is DGC’s ninth interim fee application and covers the period from on October 1, 2021 through January 31, 2022.

Relief Requested

27. By this Application, DGC seeks an order authorizing (a) allowance of interim compensation for the professional services rendered during the Compensation Period in the aggregate amount of \$229,425.00 inclusive of any amounts previously held back, including certain purported tax withholding and government contribution amounts. Amounts held back related to certain purported tax withholding and government contributions disproportionately represent a significant portion of interim compensation, in total approximately 28%⁶ of the fees requested in the first, second

⁶ Amounts withheld from 90% of the total fees include (i) 29% of the fees requested, on account of purported tax withholding which was withheld on three of the four Monthly Fee Statements and (ii) a 1.5% government contribution that is deducted from all fees that exceed \$50,000 and was deducted from all four Monthly Fee Statements.

and third fee applications, while services performed on island represent a small fraction of total services, or less than 1% of the total expended hours. DGC has obtained a Total Waiver Certificate from Withholding at Source for Services Rendered by Corporations and Partnerships. Accordingly, DGC requests the reimbursement of \$987,764.29, which represents reimbursement for the tax withholding for the first, second and third fee applications totaling \$380,704.39, \$404,791.43, and \$202,268.47, respectively.

28. During the Compensation Period, DGC professionals expended a total of 611.80 hours for which compensation is requested. All such services were performed off island. All services rendered for which compensation is requested were performed diligently and economically at the direction of Brown Rudnick, counsel to the Oversight Board, acting through its Special Claims Committee.

29. During the Compensation Period, DGC submitted four Monthly Fee Statements (the thirty-second, thirty-third, thirty fourth and thirty-fifth such statements submitted by DGC).

30. On November 19, 2021, DGC served its thirty-second monthly fee statement covering the period from October 1, 2021 through October 31, 2021 (the “Thirty-second Monthly Fee Statement”), a copy of which is attached hereto as Exhibit E-1. DGC received no objection to the Thirty-second Monthly Fee Statement. On December 12, 2021, DGC submitted a statement of no objection to AAFAF with respect to the Thirty-second Monthly Fee Statement. On December 22, 2021, the Debtors paid DGC \$45,543.94 on account of fees requested. The Debtors withheld (i) \$5,137.50, the amount of the 10% holdback, plus, (ii) \$693.56, representing a 1.5% government contribution on requested fees that is deducted from all fees that exceed \$50,000.⁷

31. On December 17, 2021, DGC served its thirty-third monthly fee statement covering the period from November 1, 2021 through November 30, 2021 (the “Thirty-third Monthly Fee

⁷ DiCicco, Gulman and Company LLP reserves its rights to seek relief from the court to the extent any outstanding fees and expenses that are due and payable are not paid on the terms set forth in the Interim Compensation Order.

Statement”), a copy of which is attached hereto as **Exhibit E-2**. DGC received no objection to the Thirty-third Monthly Fee Statement. On December 27, 2021, DGC submitted a statement of no objection to AAFAF with respect to the Thirty-third Monthly Fee Statement. On January 4, 2022, the Debtors paid DGC \$31,282.37 on account of fees requested. The Debtors withheld (i) \$3,528.75, the amount of the 10% holdback, plus, (ii) \$476.38, representing a 1.5% government contribution on requested fees that is deducted from all fees that exceed \$50,000.⁸

32. On January 13, 2022, DGC served its thirty- fourth monthly fee statement covering the period from December 1, 2021 through December 31, 2021 (the “Thirty-fourth Monthly Fee Statement”), a copy of which is attached hereto as **Exhibit E-3**. DGC received no objection to the Thirty-fourth Monthly Fee Statement. On February 14, 2022, DGC submitted a statement of no objection to AAFAF with respect to the Thirty-fourth Monthly Fee Statement. On March 9, 2022, The Debtors paid DGC \$44,746.09 on account of fees requested. The Debtors withheld (i) \$5,047.50, the amount of the 10% holdback plus, (ii) \$681.41, representing a 1.5% government contribution on requested fees that is deducted from all fees that exceed \$50,000.⁹

33. On February 28, 2022, DGC served its Thirty-fifth monthly fee statement covering the period from January 1, 2022 through January 31, 2022 (the “Thirty-fifth Monthly Fee Statement”), a copy of which is attached hereto as **Exhibit E-4**. As of this submission, DGC has not received a statement of no objection with respect to the Thirty-fifth Monthly Fee Statement, however, similar to the previous monthly fee statements DGC does not anticipate any objection to the Thirty-fifth Monthly Fee Statement. As of this submission, there have been no payments received on this

⁸ DiCicco, Gulman and Company LLP reserves its rights to seek relief from the court to the extent any outstanding fees and expenses that are due and payable are not paid on the terms set forth in the Interim Compensation Order.

⁹ DiCicco, Gulman and Company LLP performed all services outside of Puerto Rico. Nonetheless, DiCicco, Gulman and Company LLP intends to seek a refund of all amounts withheld on account of amounts withheld.

fee statement.¹⁰ We are expecting that the Debtors will pay the invoice but will withhold (i) \$9,228.75, the amount of the 10% holdback plus, (ii) \$1,245.88, representing a 1.5% government contribution on requested fees that is deducted from all fees that exceed \$50,000.¹¹

34. Other than with respect to those Monthly Fee Statements, no payments have been made to DGC, and DGC has received no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered during the Compensation Period and addressed by this Interim Application. There is no agreement or understanding between DGC and any other person, other than the members of DGC, for the sharing of compensation to be received for services rendered in these cases.

35. In accordance with the Services Agreements, DGC's hourly rate for all professionals is \$375. DGC's blended hourly rate compares favorably to some retained financial advisors in these cases.

36. DGC maintains computerized records of all time spent by DGC professionals in connection with its representation of the Oversight Board. DGC has provided itemized time records for professionals performing services during the Compensation Period to this Court, the Debtors, the Fee Examiner, all notice parties pursuant to the Interim Compensation Order and the U.S. Trustee. All entries itemized in DGC's time records comply with the requirements set forth in the Guidelines, including the use of separate matter numbers for different project types, as described in this Application.

37. Pursuant to, and consistent with, the relevant requirements of the Guidelines, as applicable, the following exhibits are attached hereto and incorporated herein by reference:

¹⁰ DiCicco, Gulman and Company LLP reserves its rights to seek relief from the court to the extent any outstanding fees and expenses that are due and payable are not paid on the terms set forth in the Interim Compensation Order.

¹¹ DiCicco, Gulman and Company LLP performed all services outside of Puerto Rico. Nonetheless, DiCicco, Gulman and Company LLP intends to seek a refund of all amounts withheld on account of amounts withheld.

- i. **Exhibit A** declaration of Elisabeth O. da Silva regarding DGC's compliance with the Local Guidelines.
- ii. **Exhibit B** contains a summary of hours and fees billed by each DGC accountant and paraprofessional in services rendered to the Oversight Board during the Compensation Period, including respective titles, hourly rates.
- iii. **Exhibit C** contains a summary of compensation requested by matter during the Compensation Period.
- iv. **Exhibit D** contains a budget plan with a comparative analysis of budgeted and actual fees during the Compensation Period.
- v. **Exhibits E-1, E-2, E-3 and E-4** contain copies of DGC's Monthly Fee Statements during the Compensation Period, which include detailed time records and out-of-pocket expense details.

Summary of Services Performed by DGC During the Compensation Period

38. Set forth below is a description of significant professional services, broken down by project category, rendered by DGC during the Compensation Period. The following services described are not intended to be a comprehensive summary of the work performed by DGC. Detailed descriptions of all services rendered by DGC can be found in the detailed time records reflecting the services performed by DGC's professionals, the time expended by each professional, and the hourly rate of each professional, annexed to the Monthly Fee Statements attached hereto as **Exhibits E-1, E-2, E-3, and E-4**, and such descriptions are incorporated herein by reference.

A. Case Administration

Fees: \$3,150.00; Hours: 8.4

39. At the outset of its retention DGC coordinated its investigation and document management efforts considering the scope set out by Brown Rudnick and the Special Claims Committee of its investigation and need to ensure efficiency and appropriate sharing of information.

40. In addition, DGC continued to digest case information including pleadings, hearing status updates, petitions, and related deadlines to plan resources and necessary tasks in order to complete and report findings in conjunction with Brown Rudnick's legal deadlines including over

300 individual avoidance action claims and other third party claims. DGC continued to coordinate information requests and digest information received with respect to the high volume of avoidance action claims. DGC communicated with team members, synthesized disparate data sets, coordinated document requests, and executed analysis on a daily basis for both the fraudulent transfer and preference claims.

41. During the Compensation Period, DGC continued to collect, mine, manage, and digest electronic data files.

B. Avoidance Actions – Commonwealth

Fees: \$169,725.00; Hours: 452.6

42. During the Compensation Period, DGC continued to assist Brown Rudnick and coordinated with the UCC's consultants relating to payments by the Title III debtors during relevant avoidance periods under PROMESA and the Bankruptcy Code for purposes of investigation under Rule 2004. DGC, under Brown Rudnick's direction, participated in follow up discussions with the UCC's consultants regarding status and process pertaining to avoidance actions. DGC researched and gathered contract data available and performed individual analysis of contracts per specific requests by Brown Rudnick.

43. During the Compensation Period, DGC requested information from the third-party vendors and tracked and summarized progress of any information received.

44. During the Compensation Period, DGC continued to assist Brown Rudnick and local counsel with implementation, analysis and recommendations as part of the vendor resolution protocol. DGC coordinated receipt and tracking of inquiries and requests from over 150 separate vendors. DGC coordinated the individual data requests and analysis of further information as needed from each vendor.

45. DGC communicated with third party vendors in response to their inquiries regarding the information requested as part of the information exchange and informal resolution process.

46. DGC analyzed source documents provided by third party vendors, researched and obtained additional contract documentation, and documented findings. DGC provided routine status updates to Brown Rudnick and local counsel regarding number of vendors in contact with DGC, information received to date, information analyzed, and any findings to date.

47. DGC performed analysis of specific contracts and payment analysis including supporting documentation provided by vendors as well as routine public news searches in response to specific inquiries by Brown Rudnick or local counsel.

48. DGC prepared and reviewed documents for transition of 80 vendor avoidance actions to the trustee as part of the plan of adjustment.

C. Vendor Preference Analysis

Fees: \$49,575.00; Hours: 132.2

49. During the Compensation Period, DGC requested information from the third-party vendors and tracked and summarized progress of any information received.

50. DGC communicated with third party vendors in response to their inquiries regarding the information requested as part of the information exchange and informal resolution process.

51. DGC performed analysis of specific contracts and payment analysis including supporting documentation provided by vendors in order to summarize preference findings and communicate next steps and recommendations with third party vendors and Brown Rudnick.

D. Vendor Preference Settlement

Fees: \$4,087.50; Hours: 10.9

52. During the Compensation Period, DGC assisted Brown Rudnick and local counsel with discussions and negotiations with vendors in order to settle the vendor avoidance actions. DGC

organized and directed these calls with vendors to facilitate data exchange for the vendor claim resolution process.

53. DGC summarized findings, vendor defenses, and preference claim calculations under various methodologies in order to make recommendations to Brown Rudnick for settlement of preference claims as part of the informal resolution process.

E. Meetings with Counsel

Fees: \$450.00; Hours: 1.2

54. DGC discussed and coordinated with Brown Rudnick and local counsel during period check in and status calls to communicate progress and findings.

55. DGC met with Brown Rudnick to discuss the avoidance actions status, settlement protocol, and payment analysis.

56. DGC had periodic calls and emails with Brown Rudnick and local counsel to coordinate communications with third party vendors and their counsel, if any, as well as to communicate progress toward obtaining and analyzing data.

F. Solvency

Fees: \$2,437.50; Hours: 6.5

57. DGC prepared and reviewed solvency documents for transition to the trustee as part of the plan of adjustment.

The Application Should be Granted

58. Section 317 of PROMESA provides for interim compensation of professionals and incorporates the substantive standards of Section 316 of PROMESA to govern the Court's award of such compensation. 48 U.S.C. § 2177. Section 316 provides that a court may award a professional employed under section 1103 of title 11 of the United States Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." *Id.* §

2176(a)(1) and (2). Section 316(c) sets forth criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to a professional person, the court shall consider the nature, the extent, and the value of such services, considering all relevant factors, including—

- (1) the time spent on such services;
- (2) the rates charged for such services;
- (3) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this chapter;
- (4) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (5) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the restructuring field; and
- (6) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title or title 11, United States Code.

Id. § 2176(c).

59. DGC respectfully submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Ninth Interim Application were necessary and beneficial to the Oversight Board. Considering the nature, extent and value of such services, DGC submits that the compensation requested herein is reasonable.

60. The compensation for DGC's services as requested is commensurate with the complexity, importance and nature of the problems, issues or tasks involved. The professional services were performed with expedition and in an efficient manner.

61. In sum, the services rendered by DGC were necessary and beneficial to Brown Rudnick LLP, counsel to the Oversight Board acting through its Special Claims Committee, were reasonable considering the value of such services to the Oversight Board and were performed with

skill and expertise. Accordingly, DGC submits that approval of the compensation for professional services and reimbursement of expenses requested in this Ninth Interim Fee Application is warranted.

Location of Services Provided

62. All services during this Compensation Period were rendered and incurred outside of Puerto Rico.

Statements Pursuant to Appendix B of the U.S. Trustee Guidelines

63. The following statements address information pursuant to Section C.5 of the U.S. Trustee Guidelines:

- a. **Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

Answer: Yes, in accordance with the Services Agreements, DGC's the standard rate for all Partners and associates will be at a rate of \$375.

- b. **Question:** If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Answer: Not-applicable/No.

- c. **Question:** Have any of the professionals included in this fee application varied their hourly rate based on geographic location of the bankruptcy case?

Answer: No.

- d. **Question:** Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.

Answer: No.

- e. **Question:** Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Answer: No.

- f. **Question:** If the fee application includes any rate increases in retention: (i) did your client review and approve those rate increases in advance? and (ii) Did

your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Answer: The Application does not include any additional rate increases.

Notice

64. Notice of this Application has been provided to: (a) the United States Trustee for the District of Puerto Rico, (b) the Oversight Board and its counsel, (c) counsel to AAFAF, (d) counsel to the Fee Examiner, (e) counsel to the Official Committee of Unsecured Creditors, (f) counsel to the Official Committee of Retirees, and (g) the Puerto Rico Department of Treasury. DGC respectfully submits that no further notice of this Application should be required.

No Prior Request

65. No prior interim fee application for the relief requested herein has been made to this or any other Court.

Conclusion

WHEREFORE, DGC respectfully requests that the Court enter an order; (a) approving the interim allowance of \$229,425.00 for compensation for professional services rendered during the Compensation Period, and (b) granting such other and further relief as the Court deems just and proper.



Elisabeth O. da Silva
DICICCO, GULMAN AND COMPANY LLP
155 Federal Street
Boston, MA 02110
Tel: (781) 937-5300
edasilva@pkfod.com

EXHIBIT A

**DECLARATION OF ELISABETH O. DASILVA
IN SUPPORT OF THE APPLICATION**

UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO

In re

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA
TITLE III

No. 17-BK-03283 (LTS)

(Jointly Administered)

**CERTIFICATION OF ELISABETH O. DA SILVA IN SUPPORT OF
NINTH INTERIM APPLICATION OF
DICICCO, GULMAN & COMPANY LLP, FINANCIAL ADVISOR TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD, ACTING THROUGH ITS
SPECIAL CLAIMS COMMITTEE,
FOR PROFESSIONAL COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE FOURTEENTH INTERIM FEE PERIOD
FROM OCTOBER 1, 2021 THROUGH JANUARY 31, 2022**

I, Elisabeth O. da Silva , hereby certify that:

1. I am a partner of the firm DiCicco, Gulman & Company LLP (“DGC”) with offices located in Boston and Woburn, Massachusetts.
2. DGC was retained on February 26, 2019 as the financial advisor to Brown Rudnick LLP.
3. Brown Rudnick is claims counsel to the Financial Oversight and Management Board, acting through its Special Claims Committee (the “Oversight Board”) as representative of the Debtors in the above-captioned title III cases pursuant to section 315(b) of the *Puerto Rico Oversight*,

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) Last Four Digits of Federal Tax ID: 3808); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Management, and Economic Stability Act (“PROMESA”).² I have personal knowledge of all of the facts set forth in this certification except as expressly stated herein.

4. In accordance with (a) Local Bankruptcy Rule 2016-1 (the “Local Guidelines”), (b) Appendix B of the United States Trustee *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective as of November 1, 2013 (the “U.S. Trustee Guidelines”), and (c) the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* entered June 6, 2018 (the “Interim Compensation Order”), this certification is made with respect to the Ninth Interim Application of DGC, as the financial advisor to Brown Rudnick, claims counsel to the Oversight Board, dated March 11, 2022 (the “Application”),³ for interim compensation and reimbursement of expenses for the period of October 1, 2021 through and including January 31, 2022 (the “Compensation Period”).

5. With respect to section (a)(4) of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief, formed after reasonable inquiry, the compensation and reimbursement of expenses sought conforms with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the U.S. Trustee Guidelines and these Local Guidelines;
- c. except to the extent that fees or disbursements are prohibited by the Local Guidelines, the compensation and reimbursement of expenses requested are billed in accordance with the Services Agreements. DGC’s hourly rate for all professionals is \$375; and
- d. in providing a reimbursable service, DGC does not make a profit on that service, whether the service is performed by DGC in- house or through a third party.

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

³ Capitalized terms used but not defined herein have the meanings given to them in the Application.

Dated: March 11, 2022
Boston, Massachusetts

Respectfully submitted,

A handwritten signature in cursive script, reading "Elisabeth O. da Silva".

Elisabeth O. da Silva

DICICCO GULMAN & COMPANY LLP

155 Federal Street

Boston, Massachusetts 02110

Telephone: (781) 937-5300

edasilva@pkfod.com

EXHIBIT B

Summary of hours and fees billed by each DGC accountant and paraprofessional

Partners and Associates	Title	Hours	Rate	Amount
Tomi Donahoe	N/A, Associate	198.60	375.00	74,475.00
Connor Reid	N/A, Associate	185.60	375.00	69,600.00
Elisabeth da Silva	N/A, Partner, CPA	105.10	375.00	39,412.50
Robert Wexler	N/A, Senior Advisor, Restructuring	74.50	375.00	27,937.50
Jaclyn Reinhard	N/A, Principal, CPA	25.70	375.00	9,637.50
Phyllis Lengle	N/A, Manager	21.00	375.00	7,875.00
Tayna Bodell	N/A, Senior Advisor	0.90	375.00	337.50
Lucas Garrity	N/A, Associate	0.40	375.00	150.00
	TOTAL	611.80		229,425.00

EXHIBIT B: DICICCO, GULMAN & COMPANY LLP, FINANCIAL ADVISOR
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE, FOR PROFESSIONAL COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE FOURTEENTH INTERIM FEE PERIOD FROM OCTOBER 1, 2021, THROUGH JANUARY 31, 2022
VENDOR: COMMONWEALTH

EXHIBIT C

Professional Compensation related to:

Debtor: Commonwealth

PERIOD COVERED	TOTAL FEES
October 1, 2021 through January 31, 2022	\$229,425.00

EXHIBIT C: DICICCO, GULMAN & COMPANY LLP, FINANCIAL ADVISOR
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE, FOR PROFESSIONAL COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE FOURTEENTH INTERIM FEE PERIOD FROM OCTOBER 1, 2021, THROUGH JANUARY 31, 2022
VENDOR: COMMONWEALTH

EXHIBIT

E-1

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA Title III
Case No. 17-BK-3283 (LTS)

(Jointly Administered)

**THIRTY-SECOND MONTHLY FEE STATEMENT OF DICICCO, GULMAN
AND COMPANY LLP, FINANCIAL ADVISOR FOR THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE FOR SERVICES
AND DISBURSEMENTS FOR THE PERIOD FROM
OCTOBER 1, 2021 TO OCTOBER 31, 2021**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

The Commonwealth of Puerto Rico, *et al.*

November 29, 2021

FOR PROFESSIONAL SERVICES AND DISBURSEMENTS

Client Ref. No. SPC2210.0

Invoice No. 126445

Re: The Financial Oversight and Management Board for Puerto Rico,
as representative of The Commonwealth of Puerto Rico, *et al.*
Debtors under Title III
OCTOBER 1, 2021 TO OCTOBER 31, 2021

Professional services rendered by DiCicco, Gulman and Company, LLP,
Financial Advisor for The Financial Oversight and Management Board for Puerto Rico, acting through
its Special Claims Committee.

Total Amount of Compensation for Professional Services – \$51,375.00
DEBTOR: COMMONWEALTH

Less Holdback as per Court Order dated June 6, 2018 [Docket No. 3269] (10%)	\$5,137.50
Interim Compensation for Professional Services (90%)	\$46,237.50
Plus Reimbursement for Actual and Necessary Expenses	\$0.00
Total Requested Payment Less Holdback	\$46,237.50

FEE STATEMENT INDEX

Exhibit A	Summary of Fees by Task Code
Exhibit B	Summary of Hours and Fees by Professional
Exhibit C	Time Entries for Each Professional by Task Code (Invoice)

EXHIBIT A

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM OCTOBER 1, 2021 TO OCTOBER 31, 2021**

SUMMARY OF FEES BY TASK CODE

TASK	HOURS	TOTAL AMOUNT
Avoidance Actions - Commonwealth	100.7	37,762.50
Vendor Preference Analysis	25.8	9,675.00
Vendor Preference Settlement	6.9	2,587.50
Case Administration	2.4	900.00
Meetings with Counsel	1.2	450.00
Grand Total	137	51,375.00

EXHIBIT B

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM OCTOBER 1, 2021 TO OCTOBER 31, 2021**

SUMMARY OF HOURS AND FEES BY PROFESSIONAL

Partners and Associates	Title	HOURS	TOTAL AMOUNT
Connor Reid	N/A, Associate	69.1	25,912.50
Tomi Donahoe	N/A, Associate	43.6	16,350.00
Elisabeth da Silva	N/A, Partner, CPA	20.1	7,537.50
Robert Wexler	N/A, Senior Advisor, Restructuring	3.8	1,425.00
Lucas Garrity	N/A, Associate	0.4	150.00
	TOTAL	137	51,375.00

EXHIBIT C

SERVICES RENDERED BY

DICICCO, GULMAN AND COMPANY LLP

FROM OCTOBER 1, 2021 TO OCTOBER 31, 2021

TIME ENTRIES FOR EACH PROFESSIONAL BY TASK CODE (INVOICE)



DICICCO, GULMAN & COMPANY LLP

150 Presidential Way, Suite 510
Woburn, MA 01801
781-937-5300 | dgccpa.com

BILLING INQUIRIES

Allison Holleman
billing@dgccpa.com
781-937-5122

PAY BY CREDIT CARD ONLINE

dgccpa.com/contact

PAY BY PHONE

Allison Holleman
781-937-5122

PUERTO RICO FINANCIAL OVERSIGHT AND MANAGEMENT BOARD
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE
C/O Jamie El Koury, Esq.
1112 Park Avenue, Apt 12A
New York, NY 10128

Invoice No. 126445

Date November 29, 2021

RE: DEBTOR: COMMONWEALTH

FOR PROFESSIONAL SERVICES RENDERED OCTOBER 1, 2021 TO OCTOBER 31, 2021

Accounting and financial advisory services for Special Claims Committee FOR DEBTOR: COMMONWEALTH.

Current Amount Due \$51,375

ELECTRONIC PAYMENT INFORMATION

Bank Name:

People's United Bank

200 Linden Street

Wellesley, MA 02482

ABA No.: 221172186

Account No.: 6500491471

Swift/BIC Code for international transactions: PESBUS33

Name on Account: DiCicco, Gulman & Company LLP

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
10/1/2021	Reid	Avoidance Actions - Commonwealth	Update vendor information for recent communications on internal vendor tracker.	2	750.00
10/1/2021	Reid	Avoidance Actions - Commonwealth	Call with E. da Silva to review memoranda regarding data received from AVS.	0.6	225.00
10/1/2021	Reid	Avoidance Actions - Commonwealth	Update vendor status memo to forward to the UCC for Ambassador Vendor Services of Puerto Rico LLC	0.9	337.50
10/1/2021	Donahoe	Vendor Preference Analysis	Analyzing preference analysis and defenses provided by counsel representing National Building Maintenance	0.2	75.00
10/1/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor package for Ambassador Veterans Services to include in document transfer to UCC	1.1	412.50
10/1/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing response to counsel's inquiries regarding Rocket Learning	0.2	75.00
10/1/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing response to counsel's inquiries regarding Rocket Teacher Training	0.2	75.00
10/1/2021	da Silva	Avoidance Actions - Commonwealth	Call with C. Reid to review memoranda regarding data received from AVS.	0.6	225.00
10/1/2021	Reid	Avoidance Actions - Commonwealth	Prepare Banco Popular de Puerto Rico vendor analysis of contract review and workpapers.	1.1	412.50
10/1/2021	Reid	Avoidance Actions - Commonwealth	Prepare Bristol-Meyers Squibb Puerto Rico, Inc. vendor analysis of contract review and workpapers.	0.7	262.50
10/1/2021	Reid	avoidance Actions - Commonwealth	Prepare Caribe Grolier, Inc. vendor analysis of contract review and workpapers.	0.8	300.00
10/4/2021	da Silva	Vendor Preference Settlement	Call to prepare for preference settlement negotiations with NBS. Attendees E da Silva, T Donahoe.	0.3	112.50
10/4/2021	da Silva	Vendor Preference Settlement	Call to discuss preference settlement with vendor NBS. Attendees E da Silva, T Donahoe.	1.1	412.50
10/4/2021	da Silva	Avoidance Actions - Commonwealth	Analyze solvency tests in preparation for call with Brown Rudnick.	0.6	225.00
10/4/2021	Donahoe	Vendor Preference Analysis	Analyzing summary of preference defenses for National Building Maintenance provided by counsel	1.1	412.50
10/4/2021	Donahoe	Vendor Preference Settlement	Call to prepare for preference settlement negotiations with NBS. Attendees E da Silva, T Donahoe.	0.3	112.50
10/4/2021	Donahoe	Vendor Preference Settlement	Call to discuss preference settlement with vendor NBS. Attendees E da Silva, T Donahoe.	1.1	412.50
10/4/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period payments for Houghton Mifflin	0.2	75.00
10/4/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing diligence status for National Copier	0.2	75.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Centro de Desarrollo Academico, Inc. vendor analysis of contract review and workpapers.	0.8	300.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Clinica de Terapias Pediatrica vendor analysis of contract review and workpapers.	0.6	225.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Community Cornerstone of Puerto Rico, Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Computer Learning Centers, Inc. vendor analysis of contract review and workpapers.	0.7	262.50
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Didacticos, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Enterprise Services Caribe, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Evertec, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Expora Centro Academico y Terapeutico vendor analysis of contract review and workpapers.	0.5	187.50
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare First Hospital Panamericano vendor analysis of contract review and workpapers.	0.5	187.50
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare GF Solutions, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Houghton Mifflin Hardcourt Publishing Company vendor analysis of contract review and workpapers.	0.5	187.50
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Humana Health Plan of Puerto Rico Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Intervoice Communications of Puerto Rico Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/4/2021	Reid	Avoidance Actions - Commonwealth	Prepare Jose Santiago, Inc. vendor analysis of contract review and workpapers.	0.5	187.50

10/5/2021	da Silva	Avoidance Actions - Commonwealth	Discussion to review summary of data requested and received from AVS. Review summary memoranda to Brown Rudnick. Attendees E da Silva, T Donahoe.	0.6	225.00
10/5/2021	Donahoe	Avoidance Actions - Commonwealth	Continue preparing vendor transfer package for Ambassador Veterans Services of Puerto Rico	1.6	600.00
10/5/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Ambassador Veterans Services of Puerto Rico	1.9	712.50
10/5/2021	Donahoe	Avoidance Actions - Commonwealth	Discussion to review summary of data requested and received from AVS. Review summary memoranda to Brown Rudnick. Attendees E da Silva, T Donahoe.	0.6	225.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Law Office of Wolf Popper, Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Management, Consultants & Computer Services, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Manpower vendor analysis of contract review and workpapers.	0.5	187.50
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare MCG & The Able Child vendor analysis of contract review and workpapers.	0.4	150.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Merck Sharp & Dohme vendor analysis of contract review and workpapers.	0.5	187.50
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Office Gallery, Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Professional Consulting Psychoeducational Services LLC vendor analysis of contract review and workpapers.	0.6	225.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Prospero Tire Export, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare SHVP Motor Corp. vendor analysis of contract review and workpapers.	0.4	150.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Taller Desarrollo Infantil Chiquirimundi vendor analysis of contract review and workpapers.	0.4	150.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare The College Board vendor analysis of contract review and workpapers.	0.5	187.50
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare Trinity Services vendor analysis of contract review and workpapers.	0.6	225.00
10/5/2021	Reid	Avoidance Actions - Commonwealth	Prepare True North Corp vendor analysis of contract review and workpapers.	0.4	150.00
10/6/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing AVS vendor transfer package to be shared with counsel for review	0.4	150.00
10/6/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with Brown Rudnick re: Essential Insurance contact information	0.1	37.50
10/6/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing contract coverage testing for Total Petroleum of PR	1.2	450.00
10/6/2021	Donahoe	Vendor Preference Settlement	Preparing preference settlement recommendation for National Building Maintenance	0.8	300.00
10/6/2021	Reid	Avoidance Actions - Commonwealth	Prepare Airborne Security Services, Inc. vendor analysis of contract review and workpapers.	0.4	150.00
10/6/2021	Reid	Avoidance Actions - Commonwealth	Prepare Allied Waste of Puerto Rico, Inc. vendor analysis of contract review and workpapers.	0.4	150.00
10/7/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with Brown Rudnick re: FP+1 recommendation memo	0.1	37.50
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare AT&T Cingular Wireless vendor analysis of contract review and workpapers.	0.5	187.50
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Genesis Security Services, Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Hospira vendor analysis of contract review and workpapers.	0.6	225.00
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Junior Bus Line, Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare North Janitorial Services, Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Oil Energy System Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Pitney Bowes Puerto Rico, Inc. vendor analysis of contract review and workpapers.	0.4	150.00
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Puerto Rico Telephone Company vendor analysis of contract review and workpapers.	0.4	150.00

10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Quest Diagnostics vendor analysis of contract review and workpapers.	0.6	225.00
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Xerox Corporation vendor analysis of contract review and workpapers.	0.6	225.00
10/7/2021	Reid	Avoidance Actions - Commonwealth	Prepare Caribbean Educational Services Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/7/2021	Wexler	Avoidance Actions - Commonwealth	Call with attorney Torres ref; Genesis contract coverage and agency subcontracts.	0.5	187.50
10/8/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing recommendation memo for Total Petroleum of PR	0.5	187.50
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Citibank NA vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Deloitte Financial Advisory Services LLP vendor analysis of contract review and workpapers.	0.5	187.50
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Great Educational Service, Corp. vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Guimerfe Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare International Surveillance Serv. Corp. vendor analysis of contract review and workpapers.	0.5	187.50
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Macam S.E. vendor analysis of contract review and workpapers.	0.5	187.50
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Rocket Learning Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Next Level Learning Inc. vendor analysis of contract review and workpapers.	0.2	75.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Ricardo Estrada Maisonet vendor analysis of contract review and workpapers.	0.2	75.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Tactical Equipment Consultants, Inc. vendor analysis of contract review and workpapers.	0.2	75.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Trinity Metal Roof and Steel Structure Corp vendor analysis of contract review and workpapers.	0.2	75.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Alejandro Estrada Maisonet vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Fast Enterprise LLC vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare GM Security Technologies vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare Apex General Contractors vendor analysis of contract review and workpapers.	0.6	225.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare I.D.E.A. Inc. vendor analysis of contract review and workpapers.	0.2	75.00
10/8/2021	Reid	Avoidance Actions - Commonwealth	Prepare L.L.A.C. Inc. vendor analysis of contract review and workpapers.	0.2	75.00
10/8/2021	da Silva	Vendor Preference Analysis	Analysis of underlying preference data among vendors in same industry/professional class.	1.9	712.50
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Rocket Teacher Training vendor analysis of contract review and workpapers.	0.6	225.00
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Rodriguez Parissi Vazquez & Co PCS vendor analysis of contract review and workpapers.	0.6	225.00
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Cabrera Auto Group, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Cardinal Health P.R. 120 Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Computer Network Systems Corp. vendor analysis of contract review and workpapers.	0.5	187.50
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Creative Educational & Psychological Services vendor analysis of contract review and workpapers.	0.6	225.00
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Edwin Cardona & Asociados vendor analysis of contract review and workpapers.	0.5	187.50
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Facsimile Paper Connection Corp. vendor analysis of contract review and workpapers.	0.5	187.50
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Girard Manufacturing, Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Hewlett Packard PR BV vendor analysis of contract review and workpapers.	0.5	187.50

10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Microsoft Caribbean Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/11/2021	Reid	Avoidance Actions - Commonwealth	Prepare Microsoft Corporation vendor analysis of contract review and workpapers.	0.5	187.50
10/12/2021	da Silva	Vendor Preference Analysis	Call to discuss support for preference claim defenses provided by counsel representing E. Cardona & Assoc.: Attendees: E. da Silva & T. Donahoe.	0.2	75.00
10/12/2021	da Silva	Meetings with Counsel	Weekly call with Brown Rudnick to discuss plan confirmation and vendor transfer package for Ambassador Veterans Services of PR: Attendees: E. da Silva & T. Donahoe.	0.6	225.00
10/12/2021	da Silva	Vendor Preference Analysis	Call with counsel representing E. Cardona & Assoc. to discuss preference claim defenses. Attendees: E. da Silva & T. Donahoe.	0.6	225.00
10/12/2021	da Silva	Vendor Preference Analysis	Call to discuss follow up items and further analysis regarding E. Cardona preference claim. Attendees: E. da Silva & T. Donahoe.	0.2	75.00
10/12/2021	Reid	Avoidance Actions - Commonwealth	Update recommendation memo for Total Petroleum of Puerto Rico.	1.5	562.50
10/12/2021	Reid	Avoidance Actions - Commonwealth	Prepare CCHPR Hospitality vendor analysis of contract review and workpapers.	0.5	187.50
10/12/2021	Reid	Avoidance Actions - Commonwealth	Prepare Multisystems, Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/12/2021	Donahoe	Avoidance Actions - Commonwealth	analyzing contract coverage testing for International Surveillance	0.4	150.00
10/12/2021	Donahoe	Meetings with Counsel	Weekly call with Brown Rudnick to discuss plan confirmation and vendor transfer package for Ambassador Veterans Services of PR: Attendees: E. da Silva & T. Donahoe	0.6	225.00
10/12/2021	Donahoe	Vendor Preference Analysis	Call with counsel representing E. Cardona & Assoc. to discuss preference claim defenses. Attendees: E. da Silva & T. Donahoe.	0.6	225.00
10/12/2021	Donahoe	Vendor Preference Analysis	Call to discuss follow up items and further analysis regarding E. Cardona preference claim. Attendees: E. da Silva & T. Donahoe	0.2	75.00
10/12/2021	Donahoe	Vendor Preference Settlement	Preparing preference claim recommendation and settlement package for National Building Maintenance	1.1	412.50
10/12/2021	Donahoe	Vendor Preference Analysis	Analyzing preference defenses provided by counsel representing National Building Maintenance	1.4	525.00
10/12/2021	Donahoe	Vendor Preference Analysis	Preparing status updates in tracker for remaining fraudulent transfer and preference claims	0.3	112.50
10/12/2021	Donahoe	Vendor Preference Analysis	Call to discuss support for preference claim defenses provided by counsel representing E. Cardona & Assoc. Attendees: E. da Silva & T. Donahoe	0.2	75.00
10/12/2021	Donahoe	Vendor Preference Analysis	Analyzing support for E. Cardona preference defenses to prep for call with counsel representing E. Cardona	1.4	525.00
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare N. Harris Computer Corp. vendor analysis of contract review and workpapers.	0.5	187.50
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare National Building Maintenance vendor analysis of contract review and workpapers.	0.5	187.50
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare National Copier & Office Supplies Inc. vendor analysis of contract review and workpapers.	0.6	225.00
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare Netwave Equipment Corp. vendor analysis of contract review and workpapers.	0.5	187.50
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare Olein Recovery Corp. vendor analysis of contract review and workpapers.	0.5	187.50
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare Postage By Phone Reserve Account vendor analysis of contract review and workpapers.	0.3	112.50
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare Puerto Rico Supplies Group Inc. vendor analysis of contract review and workpapers.	0.5	187.50
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare Reyes Contractor Group vendor analysis of contract review and workpapers.	0.4	150.00
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare Rosso Group Inc. vendor analysis of contract review and workpapers.	0.4	150.00
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare Seguros Colon Inc. vendor analysis of contract review and workpapers.	0.5	187.50

10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare SESCO Technology Solutions LLC vendor analysis of contract review and workpapers.	0.4	150.00
10/13/2021	Reid	Avoidance Actions - Commonwealth	Prepare St. James Security Services Inc. vendor analysis of contract review and workpapers.	0.3	112.50
10/13/2021	Garrity	Avoidance Actions - Commonwealth	Review and analyze correspondence and requests from vendors. Document vendor inquiry in communications log and determine response and next steps.	0.2	75.00
10/13/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing support for new value defense provided by Banco Popular	0.4	150.00
10/13/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing GM Security re: outstanding preference claim	0.1	37.50
10/13/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing St. James Security re: outstanding preference claim	0.1	37.50
10/14/2021	Garrity	Avoidance Actions - Commonwealth	Review and analyze correspondence and requests from vendors. Document vendor inquiry in communications log and determine response and next steps.	0.2	75.00
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for Computer Network Systems Corp.	0.4	150.00
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for Multisystems, Inc.	0.3	112.50
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for Netwave Equipment Corp.	0.4	150.00
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for Reyes Contractor Group.	0.5	187.50
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for AT&T Cingular Wireless.	0.3	112.50
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for Junior Bus Line.	0.4	150.00
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for Quest Diagnostics.	0.3	112.50
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare follow up email requesting additional information for Xerox Corporation.	0.3	112.50
10/14/2021	Reid	Avoidance Actions - Commonwealth	Review of payment support provided by Junior Bus Line, Inc.	2	750.00
10/14/2021	Reid	Avoidance Actions - Commonwealth	Analyze Comptroller database for contract testing related to Junior Bus Line, Inc.	1.6	600.00
10/14/2021	Reid	Avoidance Actions - Commonwealth	Review and analyze invoice copies provided by Banco Popular de Puerto Rico.	0.8	300.00
10/14/2021	Reid	Avoidance Actions - Commonwealth	Prepare payment testing on additional support provided by Banco Popular de Puerto Rico.	1.5	562.50
10/14/2021	da Silva	Avoidance Actions - Commonwealth	Analysis of Banco Popular status including new value defenses.	0.3	112.50
10/14/2021	da Silva	Avoidance Actions - Commonwealth	Analysis of correspondence from St James regarding defenses in preference claims.	0.1	37.50
10/14/2021	da Silva	Avoidance Actions - Commonwealth	Analysis of correspondence from GM Security regarding defenses in preference claims.	0.1	37.50
10/14/2021	da Silva	Avoidance Actions - Commonwealth	Comparison of status report on contract analysis and preference negotiation to prior report.	0.4	150.00
10/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing communications between DGC and Junior Bus Line for contract support	0.2	75.00
10/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing new value payment support provided by Banco Popular	0.4	150.00
10/14/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing GM Security re: preference claim discussion	0.1	37.50
10/14/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing St. James Security re: preference claim discussion	0.1	37.50
10/15/2021	Reid	Avoidance Actions - Commonwealth	Prepare recommendation memo for Junior Bus Line, Inc.	1.8	675.00
10/15/2021	Reid	Avoidance Actions - Commonwealth	Perform payment support testing for selected transactions related to Junior Bus Line, Inc.	2	750.00
10/15/2021	Reid	Avoidance Actions - Commonwealth	Perform payment support testing for selected transactions related to Junior Bus Line, Inc.	1.5	562.50
10/15/2021	da Silva	Vendor Preference Analysis	Call with vendor regarding preference analysis re: International Surveillance.	0.5	187.50
10/15/2021	da Silva	Vendor Preference Analysis	Review preference analysis and recommendation for National Building Maintenance.	0.3	112.50
10/15/2021	da Silva	Avoidance Actions - Commonwealth	Analyze Banco Popular payment analysis and various requests by Brown Rudnick.	0.3	112.50

10/15/2021	da Silva	Vendor Preference Analysis	Analyze preference payments and memorandum in preparation for call with counsel ref GM Security.	0.3	112.50
10/15/2021	da Silva	Vendor Preference Analysis	Analyze preference payments and memorandum in preparation for call with counsel ref St James Security.	0.3	112.50
10/15/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing new value payment support provided by counsel representing Banco Popular	1.2	450.00
10/15/2021	Donahoe	Vendor Preference Analysis	Call with vendor regarding preference analysis re: International Surveillance.	0.5	187.50
10/15/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel re: analysis for Banco Popular new value support	0.1	37.50
10/15/2021	Donahoe	Vendor Preference Settlement	Preparing PSAR for National Building Maintenance	1.4	525.00
10/15/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing Taller de Desarrollo re: preference claim discussion	0.2	75.00
10/15/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing Puerto Rico Telephone Company re: preference claim discussion	0.2	75.00
10/15/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Banco Popular to request additional payment support for new value defense	0.1	37.50
10/15/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Caribe Grolier requesting payment support for new value defense	0.2	75.00
10/15/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing International Surveillance re: additional contract support	0.1	37.50
10/15/2021	Donahoe	Vendor Preference Analysis	Analyzing status and open items for remaining fraudulent transfer and preference claims	1.1	412.50
10/18/2021	da Silva	Vendor Preference Analysis	Call with vendor to discuss preference claim - GM Security, St James Security. Attendees E. da Silva, T. Donahoe.	0.5	187.50
10/18/2021	Donahoe	Vendor Preference Analysis	Call with vendor to discuss preference claim - GM Security, St James Security. Attendees E. da Silva, T. Donahoe.	0.5	187.50
10/18/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period payments to prep for call with counsel representing GM Security	0.2	75.00
10/18/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period payments to prep for call with counsel representing St. James Security	0.2	75.00
10/18/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing Taller De Desarrollo re: preference claim discussion	0.2	75.00
10/18/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contracts and bid support for Total Petroleum	0.6	225.00
10/18/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage for N. Harris Computer Corp	0.6	225.00
10/19/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing eight amendment to NDA from National Copier and Office Supplies	0.2	75.00
10/19/2021	Wexler	Vendor Preference Analysis	Review Genesis preference data and preference analysis with P. Lengle.	0.9	337.50
10/20/2021	da Silva	Vendor Preference Analysis	Call to discuss documentation and analysis of fraudulent transfer and preference claims in preparation for weekly meeting with Brown Rudnick. Attendees E da Silva, T Donahoe	0.6	225.00
10/20/2021	Reid	Avoidance Actions - Commonwealth	Perform payment testing for Banco Popular de Puerto Rico	0.2	75.00
10/20/2021	Donahoe	Avoidance Actions - Commonwealth	Communications with local counsel re: vendor support requests sent to Commonwealth agencies	0.2	75.00
10/20/2021	Donahoe	Vendor Preference Analysis	Analyzing status of remaining fraudulent transfer and preference claims. Time includes preparing summary tables for counsel's review	2	750.00
10/20/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing support for new value defense provided by Banco Popular	0.3	112.50
10/20/2021	Donahoe	Vendor Preference Analysis	Call to discuss documentation and analysis of fraudulent transfer and preference claims in preparation for weekly meeting with Brown Rudnick. Attendees E da Silva, T Donahoe	0.6	225.00
10/20/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period payments for Total Petroleum	0.3	112.50
10/20/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing recommendation memo for Total Petroleum Inc.	1	375.00
10/20/2021	Wexler	Avoidance Actions - Commonwealth	Draft detail analysis of Genesis Excel spreadsheet and defenses with attachment for Genesis review and comments, email to P. Lengle to review.	1.4	525.00
10/21/2021	da Silva	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss progress and status on the fraudulent transfer and preference claims. Attendees E da Silva, T Donahoe.	0.5	187.50
10/21/2021	Donahoe	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss progress and status on the fraudulent transfer and preference claims. Attendees E da Silva, T Donahoe.	0.5	187.50

10/21/2021	Donahoe	Avoidance Actions - Commonwealth	Communications with local counsel re: requests for vendor support from Commonwealth agencies	0.2	75.00
10/21/2021	Donahoe	Case Administration	Various admin and e-mails	0.4	150.00
10/21/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel re: status of dilligence with North Janitorial	0.2	75.00
10/21/2021	Donahoe	Vendor Preference Analysis	Updating status for remaining vendor fraudulent transfer and preference claims	1.1	412.50
10/21/2021	da Silva	Avoidance Actions - Commonwealth	Prepare dashboard report for call with Brown Rudnick.	0.9	337.50
10/21/2021	da Silva	Case Administration	Prepare key questions for call with Brown Rudnick.	0.9	337.50
10/22/2021	Donahoe	Avoidance Actions - Commonwealth	Call with M. Sawyer to discuss analysis of Banco Popular new value support	0.1	37.50
10/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing new value support for banco popular. Time includes preparing responses to UCC inquiries	1.4	525.00
10/22/2021	da Silva	Case Administration	Review of monthly budgets.	1.1	412.50
10/22/2021	da Silva	Vendor Preference Analysis	Prepare additional analytics as a result of preferences by industry data.	0.8	300.00
10/22/2021	da Silva	Vendor Preference Analysis	Prepare updates to preference status report including order of priority.	0.2	75.00
10/24/2021	da Silva	Avoidance Actions - Commonwealth	Detail review of N. Harris contract testing and recommendation memorandum.	0.6	225.00
10/24/2021	da Silva	Avoidance Actions - Commonwealth	Detail review of Total Petroleum contract testing and recommendation memorandum.	0.6	225.00
10/24/2021	da Silva	Avoidance Actions - Commonwealth	Detail review of Jr. Bus Line contract testing and recommendation memorandum.	0.6	225.00
10/25/2021	Reid	Avoidance Actions - Commonwealth	Analyze and review of bidding process language for Total Petroleum of Puerto Rico.	0.3	112.50
10/25/2021	Donahoe	Avoidance Actions - Commonwealth	Call scheduled with UCC local counsel, DGC, and counsel representing Taller de Desarrollo. Vendor counsel did not show	0.2	75.00
10/25/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period payment analysis for Taller de Desarrollo to prep for call with counsel	0.2	75.00
10/25/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing responses to counsel inquiries re: N. Harris Computer Corp	0.1	37.50
10/25/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing responses to counsel inquiries re: Total Petroleum	0.1	37.50
10/25/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with local counsel re: vendor requests for Commonwealth agencies	0.1	37.50
10/25/2021	Reid	Avoidance Actions - Commonwealth	Review of payment support provided not related to DGC's selections for Junior Bus Line.	2	750.00
10/25/2021	Reid	Avoidance Actions - Commonwealth	Update recommendation memo for Junior Bus Line.	0.6	225.00
10/25/2021	Reid	Avoidance Actions - Commonwealth	Review of payment support provided not related to DGC's selections for Junior Bus Line.	0.8	300.00
10/25/2021	da Silva	Vendor Preference Analysis	Analyzing preference period payment analysis for Taller de Desarrollo to prep for call with counsel	0.2	75.00
10/25/2021	da Silva	Vendor Preference Analysis	Preference call with local counsel re Taller.	0.2	75.00
10/25/2021	da Silva	Avoidance Actions - Commonwealth	Review responses on N. Harris questions regarding contract coverage.	0.2	75.00
10/25/2021	da Silva	Avoidance Actions - Commonwealth	Review responses on Total Petroleum questions regarding contract coverage.	0.2	75.00
10/25/2021	da Silva	Avoidance Actions - Commonwealth	Review responses on Jr Bus questions regarding contract coverage.	0.2	75.00
10/25/2021	Wexler	Vendor Preference Settlement	Review attorney Flores email regarding Bristol Myers preference claim, review status and email M.Sawyer, T. Axelrod on UCC settlement approval.	0.4	150.00
10/26/2021	Reid	Avoidance Actions - Commonwealth	Prepare email draft related to UCC follow up questions for National Copier.	0.5	187.50
10/26/2021	Reid	Avoidance Actions - Commonwealth	Prepare email draft related to UCC follow up questions for Facsimile Paper Connection Corp.	1.2	450.00
10/26/2021	Reid	Avoidance Actions - Commonwealth	Prepare email draft related to UCC follow up questions for Seguros Colon, Inc.	0.4	150.00
10/26/2021	da Silva	Avoidance Actions - Commonwealth	Review of UCC questions, detail review of research response re: National Copier.	0.3	112.50
10/26/2021	da Silva	Avoidance Actions - Commonwealth	Review of UCC questions, detail review of research response re: Facsimile Paper.	0.3	112.50
10/26/2021	da Silva	Avoidance Actions - Commonwealth	Review of UCC questions, detail review of research response re: Ready & Responsible.	0.3	112.50

10/26/2021	da Silva	Avoidance Actions - Commonwealth	Review of UCC questions, detail review of research response re: Seguros Colon.	0.3	112.50
10/26/2021	da Silva	Avoidance Actions - Commonwealth	Detail review of payment data and mapping of payments to contracts including other supporting documentation re Seguros Colon.	0.6	225.00
10/26/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing response to UCC inquiries re: National Copier and Office Supplies recommendation memo	0.7	262.50
10/26/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing response to UCC inquiries re: Facsimile Paper Connection recommendation memo	1.1	412.50
10/26/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing response to UCC inquiries re: Seguros Colon recommendation memo	0.7	262.50
10/26/2021	Donahoe	Vendor Preference Analysis	Preparing days to pay analysis for Seguros Colon preference analysis	1.6	600.00
10/26/2021	Wexler	Vendor Preference Analysis	Finalize Genesis preference analysis and email to attorneys Ruiz, Nieves, Sawyer, Axelrod.	0.6	225.00
10/27/2021	Donahoe	Vendor Preference Settlement	Call with M. Sawyer (Brown Rudnick) to discuss plan confirmation updates, and Banco Popular settlement update	0.4	150.00
10/28/2021	da Silva	Avoidance Actions - Commonwealth	Call to discuss results of days to pay analysis for Seguros Colon. Attendees: E. da Silva, T. Donahoe.	0.2	75.00
10/28/2021	da Silva	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss progress and status on the fraudulent transfer and preference claims. Attendees E da Silva, T Donahoe.	0.5	187.50
10/28/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for E. Cardona & Asoc.	0.2	75.00
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Allied Waste of PR	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Cabrera Auto Group	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Hospira	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Multisystems	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss results of days to pay analysis for Seguros Colon. Attendees: E. da Silva, T. Donahoe.	0.2	75.00
10/28/2021	Donahoe	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss progress and status on the fraudulent transfer and preference claims. Attendees E da Silva, T Donahoe.	0.5	187.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Office Gallery	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Office Gallery	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Quest Diagnostics	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for Conway MacKenzie to provided updated payment data for Reyes Contractor Group	0.1	37.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing updated vendor data request for the ASSMCA	0.4	150.00
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing updated vendor data request for the PR Police Department	0.3	112.50
10/28/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing updated vendor data request for the PR Department of Transportation	0.3	112.50
10/28/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for GM Security	0.2	75.00
10/28/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for St. James Security	0.2	75.00
				137	51,375.00

PRINCIPAL CERTIFICATION

I hereby authorize the submission of this Thirty-second Monthly Fee Statement for DiCicco, Gulman and Company, LLP covering the period from OCTOBER 1, 2021 TO OCTOBER 31, 2021.

Jaime A. El Koury
General Counsel to the Financial
Oversight and Management Board for
Puerto Rico

EXHIBIT

E-2

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA Title III
Case No. 17-BK-3283 (LTS)

(Jointly Administered)

**THIRTY-THIRD MONTHLY FEE STATEMENT OF DICICCO, GULMAN AND
COMPANY LLP, FINANCIAL ADVISOR FOR THE FINANCIAL OVERSIGHT
AND MANAGEMENT BOARD FOR PUERTO RICO,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE FOR SERVICES
AND DISBURSEMENTS FOR THE PERIOD FROM
NOVEMBER 1, 2021 TO NOVEMBER 30, 2021**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

The Commonwealth of Puerto Rico, *et al.*

December 17, 2021

FOR PROFESSIONAL SERVICES AND DISBURSEMENTS

Client Ref. No. SPC2210.0

Invoice No. 126823

Re: The Financial Oversight and Management Board for Puerto Rico,
as representative of The Commonwealth of Puerto Rico, *et al.*
Debtors under Title III
NOVEMBER 1, 2021 TO NOVEMBER 30, 2021

Professional services rendered by DiCicco, Gulman and Company, LLP,
Financial Advisor for The Financial Oversight and Management Board for Puerto Rico, acting through
its Special Claims Committee.

Total Amount of Compensation for Professional Services – \$35,287.50
DEBTOR: COMMONWEALTH

Less Holdback as per Court Order dated June 6, 2018 [Docket No. 3269] (10%)	\$3,528.75
Interim Compensation for Professional Services (90%)	\$31,758.75
Plus Reimbursement for Actual and Necessary Expenses	\$0.00
Total Requested Payment Less Holdback	\$31,758.75

FEE STATEMENT INDEX

Exhibit A	Summary of Fees by Task Code
Exhibit B	Summary of Hours and Fees by Professional
Exhibit C	Time Entries for Each Professional by Task Code (Invoice)

EXHIBIT A

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM NOVEMBER 1, 2021 TO NOVEMBER 30, 2021**

SUMMARY OF FEES BY TASK CODE

TASK	HOURS	TOTAL AMOUNT
Vendor Preference Analysis	45.9	17,212.50
Avoidance Actions - Commonwealth	43.9	16,462.50
Case Administration	3	1,125.00
Vendor Preference Settlement	1.3	487.50
TOTAL	94.1	35,287.50

EXHIBIT

E-3

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA Title III
Case No. 17-BK-3283 (LTS)

(Jointly Administered)

**THIRTY-FOURTH MONTHLY FEE STATEMENT OF DICICCO, GULMAN
AND COMPANY LLP, FINANCIAL ADVISOR FOR THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE FOR SERVICES
AND DISBURSEMENTS FOR THE PERIOD FROM
DECEMBER 1, 2021 TO DECEMBER 31, 2021**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

The Commonwealth of Puerto Rico, *et al.*

January 13, 2022

FOR PROFESSIONAL SERVICES AND DISBURSEMENTS

Client Ref. No. SPC2210.0

Invoice No. 128029

Re: The Financial Oversight and Management Board for Puerto Rico,
as representative of The Commonwealth of Puerto Rico, *et al.*
Debtors under Title III
DECEMBER 1, 2021 TO DECEMBER 31, 2021

Professional services rendered by DiCicco, Gulman and Company, LLP,
Financial Advisor for The Financial Oversight and Management Board for Puerto Rico, acting through
its Special Claims Committee.

Total Amount of Compensation for Professional Services – \$50,475.00
DEBTOR: COMMONWEALTH

Less Holdback as per Court Order dated June 6, 2018 [Docket No. 3269] (10%)	\$5,047.50
Interim Compensation for Professional Services (90%)	\$45,427.50
Plus Reimbursement for Actual and Necessary Expenses	\$0.00
Total Requested Payment Less Holdback	\$45,427.50

FEE STATEMENT INDEX

Exhibit A	Summary of Fees by Task Code
Exhibit B	Summary of Hours and Fees by Professional
Exhibit C	Time Entries for Each Professional by Task Code (Invoice)

EXHIBIT A

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM DECEMBER 1, 2021 TO DECEMBER 31, 2021**

SUMMARY OF FEES BY TASK CODE

TASK	HOURS	TOTAL AMOUNT
Avoidance Actions - Commonwealth	96.90	36,337.50
Vendor Preference Analysis	33.00	12,375.00
Case Administration	3.00	1,125.00
Vendor Preference Settlement	1.70	637.50
TOTAL	134.60	50,475.00

EXHIBIT B

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM DECEMBER 1, 2021 TO DECEMBER 31, 2021**

SUMMARY OF HOURS AND FEES BY PROFESSIONAL

Partners and Associates	Title	HOURS	TOTAL AMOUNT
Tomi Donahoe	N/A, Associate	71.10	26,662.50
Connor Reid	N/A, Associate	18.80	7,050.00
Elisabeth da Silva	N/A, Partner, CPA	17.30	6,487.50
Robert Wexler	N/A, Senior Advisor, Restructuring	17.10	6,412.50
Phyllis Lenge	N/A, Manager	10.30	3,862.50
	TOTAL	134.60	50,475.00

EXHIBIT C

SERVICES RENDERED BY

DICICCO, GULMAN AND COMPANY LLP

FROM DECEMBER 1, 2021 TO DECEMBER 31, 2021

TIME ENTRIES FOR EACH PROFESSIONAL BY TASK CODE (INVOICE)



DICICCO, GULMAN & COMPANY LLP

150 Presidential Way, Suite 510
Woburn, MA 01801
781-937-5300 | dgccpa.com

BILLING INQUIRIES

Allison Holleman
billing@dgccpa.com
781-937-5122

PAY BY CREDIT CARD ONLINE

dgccpa.com/contact

PAY BY PHONE

Allison Holleman
781-937-5122

PUERTO RICO FINANCIAL OVERSIGHT AND MANAGEMENT BOARD
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE
C/O Jamie El Koury, Esq.
1112 Park Avenue, Apt 12A
New York, NY 10128

Invoice No. 128029

Date January 12, 2022

RE: DEBTOR: COMMONWEALTH

FOR PROFESSIONAL SERVICES RENDERED DECEMBER 1, 2021 TO DECEMBER 31, 2021

Accounting and financial advisory services for Special Claims Committee FOR DEBTOR: COMMONWEALTH.

Current Amount Due \$50,475.00

ELECTRONIC PAYMENT INFORMATION

Bank Name:

People's United Bank
200 Linden Street
Wellesley, MA 02482

ABA No.: 221172186

Account No.: 6500491471

Swift/BIC Code for international transactions: PESBUS33

Name on Account: DiCicco, Gulman & Company LLP

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
12/1/2021	da Silva	Avoidance Actions - Commonwealth	Analysis of various correspondence regarding Evertec.	0.4	\$150.00
12/1/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing new value defense support provided by Puerto Rico Telephone Company	0.3	\$112.50
12/1/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing new value support provided by counsel representing Caribe Grolier	1.1	\$412.50
12/1/2021	Donahoe	Vendor Preference Analysis	Analyzing support for preference claim defenses provided by counsel representing PCPS	0.9	\$337.50
12/1/2021	da Silva	Avoidance Actions - Commonwealth	Call to discuss vendor avoidance actions remaining in progress including status of each and documentation available. Attendees: E. da Silva, T. Donahoe, C. Reid.	0.4	\$150.00
12/1/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss vendor avoidance actions remaining in progress including status of each and documentation available. Attendees: E. da Silva, T. Donahoe, C. Reid.	0.4	\$150.00
12/1/2021	Reid	Avoidance Actions - Commonwealth	Call to discuss vendor avoidance actions remaining in progress including status of each and documentation available. Attendees: E. da Silva, T. Donahoe, C. Reid.	0.4	\$150.00
12/1/2021	da Silva	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees: C. Reid, E. da Silva, T. Donahoe, R. Wexler, P. Lingle.	0.5	\$187.50
12/1/2021	Donahoe	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees: C. Reid, E. da Silva, T. Donahoe, R. Wexler, P. Lingle.	0.5	\$187.50
12/1/2021	Lingle	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees: C. Reid, E. da Silva, T. Donahoe, R. Wexler, P. Lingle.	0.5	\$187.50
12/1/2021	Reid	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees: C. Reid, E. da Silva, T. Donahoe, R. Wexler, P. Lingle.	0.5	\$187.50
12/1/2021	da Silva	Vendor Preference Analysis	Call with T. Axelrod to discuss avoidance actions and preference claims status.	0.2	\$75.00
12/1/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing National Building Maintenance	0.2	\$75.00
12/1/2021	Donahoe	Vendor Preference Analysis	Preparing memo summarizing open items and questions regarding Total Petroleum of PR preference claim	0.3	\$112.50
12/1/2021	Donahoe	Vendor Preference Settlement	Preparing preference settlement recommendation for Taller de Desarrollo	0.6	\$225.00
12/1/2021	Reid	Avoidance Actions - Commonwealth	Review and categorize Cabrera Auto Group information for file transfer to UCC.	0.4	\$150.00
12/1/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor files for transfer to the UCC upon Plan Confirmation	1.9	\$712.50
12/1/2021	Wexler	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees: C. Reid, E. da Silva, T. Donahoe, R. Wexler, P. Lingle.	0.5	\$187.50
12/1/2021	Wexler	Avoidance Actions - Commonwealth	Telephone call with M. Sawyer and T. Axelrod on Evertec summary memo and next steps.	0.3	\$112.50
12/1/2021	Wexler	Avoidance Actions - Commonwealth	Update attorney Zouariabani and E. da Silva. on Evertec.	0.2	\$75.00
12/2/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing additional support and communications from Quest Diagnostics re: fraudulent transfer claim	0.9	\$337.50
12/2/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Clinica de Terapias Pediatricas	0.3	\$112.50
12/2/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Community Cornerstone	0.3	\$112.50
12/2/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Trinity Services	0.4	\$150.00
12/2/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Truenorth Corp	0.4	\$150.00
12/2/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing National Building Maintenance	0.1	\$37.50
12/2/2021	Donahoe	Vendor Preference Analysis	Performing preference period payment analysis for Seguros Colon Inc.	0.5	\$187.50
12/2/2021	da Silva	Avoidance Actions - Commonwealth	Prepare dashboard report for call with Brown Rudnick.	0.9	\$337.50
12/2/2021	da Silva	Avoidance Actions - Commonwealth	Prepare key questions for call with Brown Rudnick.	0.9	\$337.50
12/2/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing circular letter and related support regarding critical vendor status for GM Security	0.3	\$112.50
12/2/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing circular letter and related support regarding critical vendor status for St. James Security	0.3	\$112.50
12/2/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor files for transfer to UCC upon Plan Confirmation	1.7	\$637.50
12/2/2021	da Silva	Avoidance Actions - Commonwealth	Weekly vendor update meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.5	\$187.50
12/2/2021	Donahoe	Avoidance Actions - Commonwealth	Weekly vendor update meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.5	\$187.50
12/3/2021	da Silva	Avoidance Actions - Commonwealth	Analysis of National Building Maintenance payment data including questions from Brown Rudnick.	0.9	\$337.50
12/3/2021	da Silva	Avoidance Actions - Commonwealth	date.	0.9	\$337.50
12/3/2021	da Silva	Case Administration	Review of monthly budgets.	1.1	\$412.50
12/6/2021	Donahoe	Vendor Preference Analysis	Analyzing additional preference support provided by counsel representing E. Cardona and Assoc.	1.1	\$412.50
12/6/2021	Donahoe	Avoidance Actions - Commonwealth	Company	0.4	\$150.00
12/6/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing current status of remaining fraudulent transfer and preference claims in tracker shared with Brown Rudnick	0.7	\$262.50
12/6/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing new value defense provided by counsel representing Puerto Rico Telephone Company	0.8	\$300.00
12/6/2021	Donahoe	Vendor Preference Analysis	Analyzing preference claim support provided by counsel representing PCPS	0.6	\$225.00
12/6/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing memo summarizing current position and open items for counsel representing Total Petroleum	0.8	\$300.00
12/6/2021	Donahoe	Vendor Preference Analysis	Preparing preference claim analysis for Puerto Rico Telephone Company	0.6	\$225.00
12/6/2021	Donahoe	Vendor Preference Analysis	Preparing preference summary memo for Caribe Grolier	0.9	\$337.50
12/6/2021	Wexler	Vendor Preference Analysis	Review Santiago preference email and respond on status, conformation, and next steps.	0.4	\$150.00
12/6/2021	Donahoe	Vendor Preference Analysis	Reviewing unresolved avoidance actions and preference claims for status summary for Brown Rudnick	0.8	\$300.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing bid coverage for Quest Diagnostics	0.2	\$75.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage for Cabrera Auto Group	0.3	\$112.50
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Allied Waste of PR	0.8	\$300.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for AT&T	0.4	\$150.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Cardinal Health	0.3	\$112.50
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Computer Network Systems	0.2	\$75.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Creative Educational and Psychological	0.3	\$112.50
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Edwin Cardona	0.4	\$150.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Genesis Security	0.6	\$225.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Hewlett Packard	0.4	\$150.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Hospira	0.3	\$112.50
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Reyes Contractor Group	0.3	\$112.50
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Total Petroleum	0.3	\$112.50
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Xerox Corp	0.6	\$225.00

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
12/7/2021	Donahoe	Vendor Preference Analysis	Analyzing status of preference claim with UCC for Seguros Colon	0.2	\$75.00
12/7/2021	Lengle	Vendor Preference Analysis	Call to discuss preference claim for Evertec, Inc. and vendor defenses. Attendees: R. Wexler, P. Lengle.	0.4	\$150.00
12/7/2021	Wexler	Vendor Preference Analysis	Call to discuss preference claim for Evertec, Inc. and vendor defenses. Attendees: R. Wexler, P. Lengle.	0.4	\$150.00
12/7/2021	Lengle	Vendor Preference Analysis	Call with Evertec counsel to discuss Evertec's \$7.3 million new value preference defense. Attendees: R. Wexler, P. Lengle, T. Axelrod, M. Sawyer, S. Martinez, J. Nieves-Gonzalez, N. Zouairabani Trinidad.	0.7	\$262.50
12/7/2021	Wexler	Vendor Preference Analysis	Call with Evertec counsel to discuss Evertec's \$7.3 million new value preference defense. Attendees: R. Wexler, P. Lengle, T. Axelrod, M. Sawyer, S. Martinez, J. Nieves-Gonzalez, N. Zouairabani Trinidad.	0.7	\$262.50
12/7/2021	Wexler	Avoidance Actions - Commonwealth	Prepare draft follow up items discussed on Evertec call with detail examples and calculation.	1	\$375.00
12/7/2021	Wexler	Vendor Preference Analysis	Prepare talking points on missing information required to complete Evertec's preference claim and prepare for conference call with Evertec.	0.8	\$300.00
12/7/2021	Donahoe	Vendor Preference Settlement	Preparing responses to Brown Rudnick's inquiries related to National Building Maintenance PSAR	1.1	\$412.50
12/7/2021	Wexler	Avoidance Actions - Commonwealth	Review additional backup provided by SHVP and email Sawyer.	0.4	\$150.00
12/7/2021	Donahoe	Avoidance Actions - Commonwealth	Searching Comptroller's contract database for contracts registered with Airborne Security	0.4	\$150.00
12/8/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing differences in checks and transactions amounts in updated Conway MacKenzie data for Seguros Colon	0.5	\$187.50
12/8/2021	Donahoe	Vendor Preference Analysis	Call with National Building Maintenance to discuss outstanding preference claim. Attendees: E. da Silva, T. Donahoe	0.2	\$75.00
12/8/2021	da Silva	Vendor Preference Analysis	Call with National Building Maintenance to discuss outstanding preference claim. Attendees: E. da Silva, T. Donahoe	0.2	\$75.00
12/8/2021	Lengle	Vendor Preference Analysis	Continue preliminary analysis of preference period payments by agency for Evertec, Inc. compared with vendor counsel provided new billing during preference period.	0.5	\$187.50
12/8/2021	Lengle	Vendor Preference Analysis	Prepare preliminary analysis of 4 year avoidance period payments by agency for Evertec, Inc. compared with vendor counsel provided new billing during preference period.	0.9	\$337.50
12/8/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing request for National Building Maintenance re: new value defense support	0.3	\$112.50
12/8/2021	Lengle	Avoidance Actions - Commonwealth	Research and describe information available on invoices for Evertec, Inc. for the various services the vendor provides to determine if sufficient to understand period to which services apply.	0.9	\$337.50
12/8/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	1.8	\$675.00
12/8/2021	Wexler	Avoidance Actions - Commonwealth	Telephone call with Lengle to review Evertec 7.2 million new value claim and compare to exhibit 1.	0.5	\$187.50
12/8/2021	Wexler	Avoidance Actions - Commonwealth	Telephone call with Lengle to review response to Evertec conference call follow-up question.	0.4	\$150.00
12/8/2021	Lengle	Avoidance Actions - Commonwealth	Telephone call with Wexler to review Evertec 7.2 million new value claim and compare to exhibit 1.	0.5	\$187.50
12/8/2021	Lengle	Avoidance Actions - Commonwealth	Telephone call with Wexler to review response to Evertec conference call follow-up question.	0.4	\$150.00
12/8/2021	Wexler	Avoidance Actions - Commonwealth	Update draft responses to Evertec tie out 6 agencies and Evertec new value chart.	0.9	\$337.50
12/8/2021	Wexler	Avoidance Actions - Commonwealth	Write response to Evertec on non exhibit 1 new value, correct new value calculations and email Lengle to add schedule.	1.6	\$600.00
12/9/2021	Wexler	Avoidance Actions - Commonwealth	Finalize Evertec report on new value and email to UCC and Brown Rudnick.	1.2	\$450.00
12/9/2021	Lengle	Vendor Preference Analysis	Analyze correspondence with vendor counsel for Evertec, Inc. regarding preference claim and vendor's new value analysis.	1.4	\$525.00
12/9/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing NDAs signed with vendors including updating master file	0.8	\$300.00
12/9/2021	Lengle	Vendor Preference Analysis	Revise schedule of new value billing by agency as compared with preference period payments for Evertec, Inc.	0.9	\$337.50
12/10/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing bid coverage for Multisystems Inc.	0.4	\$150.00
12/10/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Olein Recovery Corp	0.4	\$150.00
12/10/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for GM Security	0.4	\$150.00
12/10/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for St. James Security	0.4	\$150.00
12/10/2021	da Silva	Avoidance Actions - Commonwealth	Detail review of vendor avoidance actions in progress and source documents collected to date.	1.1	\$412.50
12/10/2021	Lengle	Avoidance Actions - Commonwealth	Respond to question regarding debtor agencies referenced in email to vendor counsel for Evertec, Inc. Prepare new value analysis to be sent to vendor counsel.	0.5	\$187.50
12/10/2021	Wexler	Avoidance Actions - Commonwealth	Review and respond to Martinez question on Evertec report and update the report for non-debtor agencies.	0.8	\$300.00
12/10/2021	Reid	Avoidance Actions - Commonwealth	Review and send email correspondence regarding vendors with NDA's to Brown Rudnick.	2	\$750.00
12/10/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	2	\$750.00
12/10/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	1.7	\$637.50
12/10/2021	Wexler	Vendor Preference Analysis	Review status of Bristol Myers preference claim and update Sawyer and Axelrod and respond to attorney Flores' email.	0.7	\$262.50
12/10/2021	Wexler	Vendor Preference Analysis	Review status of Humana preference claim and update attorney Bilowz.	0.5	\$187.50
12/10/2021	Donahoe	Avoidance Actions - Commonwealth	Searching Comptroller's contract database for contracts registered with Alejandro Estrada Maisonet	0.3	\$112.50
12/10/2021	Donahoe	Avoidance Actions - Commonwealth	Updating vendor data requests for Estrella to share with Commonwealth agencies	1.1	\$412.50
12/13/2021	Wexler	Vendor Preference Analysis	Respond to Attorney Bilowz on Humana preference claim and litigation trust.	0.2	\$75.00
12/13/2021	Wexler	Vendor Preference Analysis	Respond to Jose Santiago on preference claim litigation trust status.	0.2	\$75.00
12/13/2021	Wexler	Avoidance Actions - Commonwealth	Respond to Martinez question regarding Evertec contract coverage.	0.3	\$112.50
12/13/2021	Wexler	Vendor Preference Analysis	Review Axelrod, respond to attorney Flores on Bristol Myers preference looping on UCC.	0.3	\$112.50
12/13/2021	Wexler	Avoidance Actions - Commonwealth	Review Martinez update to Evertec report, make changes and send to Zouairabani.	0.5	\$187.50
12/13/2021	Wexler	Avoidance Actions - Commonwealth	Telephone call with Sawyer to review Martinez question on 6 Evertec agencies not on exhibit 1, and adjust report and email T. Donahoe with contract coverage follow-up.	0.7	\$262.50

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
12/13/2021	Wexler	Vendor Preference Analysis	Update Evertec preference status and email to UCC and SCC.	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Cabrera Auto Group	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Cardinal Health of PR	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Computer Network Systems	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Creative Educational and Psychological Services	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Edwin Cardona	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Facsimile Paper Connection	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Multisystems Inc.	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for N. Harris Computer Corp.	0.4	\$150.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for National Building Maintenance	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Netwave Equipment Corp.	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing recommendation memo for Hewlett Packard	0.2	\$75.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Cabrera Auto Group	0.2	\$75.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Computer Network Systems Corp	0.2	\$75.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Creative Educational and Psychological Services	0.2	\$75.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Edwin Cardona	0.2	\$75.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Facsimile Paper Connection	0.2	\$75.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Hewlett Packard	0.2	\$75.00
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Multisystems Inc.	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for National Building Maintenance	0.3	\$112.50
12/14/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Netwave Equipment Corp.	0.2	\$75.00
12/15/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Olein Recovery	0.3	\$112.50
12/15/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Reyes Contractor Group	0.3	\$112.50
12/15/2021	Donahoe	Vendor Preference Analysis	Analyzing recommendation memo, including preference recommendation for Seguros Colon	0.3	\$112.50
12/15/2021	Donahoe	Avoidance Actions - Commonwealth	Drafting communication to Commonwealth General Services Administration re: vendor bid support requests	0.5	\$187.50
12/15/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Olein Recovery Corp.	0.3	\$112.50
12/15/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor file transfer package for Reyes Contractor Group	0.3	\$112.50
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Puerto Rico Telephone Company	0.5	\$187.50
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Rosso Group	0.3	\$112.50
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Total Petroleum of PR	0.4	\$150.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contracts executed between N. Harris Computer Corp, IBM, and the Department of Education	1.1	\$412.50
12/16/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period testing for Fast Enterprises	0.4	\$150.00
12/16/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period testing for the College Board	0.4	\$150.00
12/16/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period testing for Total Petroleum of PR	0.4	\$150.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Total Petroleum	0.2	\$75.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for N. Harris Computer Corp.	0.4	\$150.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Rosso Group	0.2	\$75.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for SESCO Technology Solutions	0.2	\$75.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing vendor file transfer package for Total Petroleum of PR	0.2	\$75.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for St. James Security	0.4	\$150.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Call with counsel representing N. Harris Computer Corp. to discuss status of diligence work	0.3	\$112.50
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing N. Harris Computer Corp re: meeting with Brown Rudnick	0.1	\$37.50
12/16/2021	Wexler	Avoidance Actions - Commonwealth	Memo to UCC and SCC on Evertec call and next steps.	0.4	\$150.00
12/16/2021	da Silva	Avoidance Actions - Commonwealth	Prepare dashboard report for call with Brown Rudnick.	0.9	\$337.50
12/16/2021	Wexler	Vendor Preference Analysis	Prepare for preference call with Zouairabani ref: Evertec preference.	0.4	\$150.00
12/16/2021	da Silva	Case Administration	Prepare summary of open items and questions for with Brown Rudnick.	0.9	\$337.50
12/16/2021	Donahoe	Vendor Preference Analysis	Preparing preference claim recommendation memorandum for St. James Security	0.2	\$75.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Rosso Group	0.2	\$75.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for SESCO Technology	0.2	\$75.00
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor transfer file package for St. James Security	0.2	\$75.00
12/16/2021	Lengle	Vendor Preference Analysis	Telephone call with Zouairabani, Lengle to review Evertec's preference claim and defenses.	0.8	\$300.00
12/16/2021	Wexler	Vendor Preference Analysis	Telephone call with Zouairabani, Lengle to review Evertec's preference claim and defenses.	0.8	\$300.00
12/16/2021	da Silva	Avoidance Actions - Commonwealth	Weekly vendor update meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.5	\$187.50
12/16/2021	Donahoe	Avoidance Actions - Commonwealth	Weekly vendor update meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.5	\$187.50
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing and recommendation memo for Prospero Tire Export	0.7	\$262.50
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Junior Bus Line	0.4	\$150.00
12/17/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period testing for Caribe Grolier	0.4	\$150.00
12/17/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period testing for Houghton Mifflin Harcourt	0.4	\$150.00
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing recommendation memo for Junior Bus Line	0.3	\$112.50
12/17/2021	da Silva	Avoidance Actions - Commonwealth	Detail review of vendor avoidance actions in progress and source documents collected to date.	1.2	\$450.00
12/17/2021	Donahoe	Vendor Preference Analysis	General assessment of outstanding vendor fraudulent transfer and preference claims	0.9	\$337.50
12/17/2021	Donahoe	Vendor Preference Analysis	Preparing response letter to counsel representing Total Petroleum of PR re: status of preference and fraudulent transfer claim	1	\$375.00
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Junior Bus Line	0.2	\$75.00
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing correspondence from Ambassador Veterans Services of PR	0.1	\$37.50
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing correspondence from Genesis security Services	0.3	\$112.50
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing correspondence from Houghton Mifflin Harcourt	0.2	\$75.00
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing correspondence from Quest Diagnostics	0.2	\$75.00
12/17/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing correspondence from Xerox Corporation	0.2	\$75.00
12/20/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for N. Harris Computer Corp.	1	\$375.00

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
12/20/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing invoices provided regarding new value defense for National Building Maintenance	0.8	\$300.00
12/20/2021	Donahoe	Vendor Preference Analysis	Analyzing support provided by Taller de Desarrollo counsel re: preference claim	0.8	\$300.00
12/20/2021	Donahoe	Vendor Preference Analysis	Analyzing preference support provided by counsel representing Caribe Grolier	1.1	\$412.50
12/20/2021	Donahoe	Vendor Preference Analysis	Assessing current status of outstanding vendor fraudulent transfer and preference claims	1.1	\$412.50
12/20/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing N. Harris Computer	0.2	\$75.00
12/20/2021	Lengle	Vendor Preference Analysis	Analyzed preference files to be transferred to Unsecured Creditors Committee and the Litigation Trust; Bristol-Myers Squibb analysis of exhibits and documents included.	0.5	\$187.50
12/20/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing template for vendor file transfers to UCC upon plan confirmation	0.6	\$225.00
12/20/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	2	\$750.00
12/20/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	2	\$750.00
12/20/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	2	\$750.00
12/20/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	2	\$750.00
12/20/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	2	\$750.00
12/20/2021	Lengle	Vendor Preference Analysis	Review general requirements and data available of preference files for Unsecured Creditors Committee and the Litigation Trust.	0.4	\$150.00
12/20/2021	Lengle	Vendor Preference Analysis	Reviewed materials for Bristol-Myers Squibb preference claims and prepared files for transfer to Unsecured Creditors Committee and the Litigation Trust related to preference claim.	1	\$375.00
12/20/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing vendor NDA agreements for language regarding file transfer	0.4	\$150.00
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Call to provide status update on outstanding vendors and vendor file transfer packages. Attendees E da Silva, T Donahoe	0.3	\$112.50
12/21/2021	da Silva	Avoidance Actions - Commonwealth	Call to provide status update on outstanding vendors and vendor file transfer packages. Attendees E da Silva, T Donahoe	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Call with M. Sawyer and counsel representing N. Harris and Evertec to discuss claim status	0.6	\$225.00
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Call with M. Sawyer to debrief call re: Evertec and N. Harris Computer Corp	0.2	\$75.00
12/21/2021	Reid	Avoidance Actions - Commonwealth	Review and update vendor analyses for additional source documents received including updates to master list.	2	\$750.00
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Cabrera Auto Group	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Computer Network Systems	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Creative Educational	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Edwin Cardona	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Facsimile Paper	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Hewlett Packard	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Multisystems	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for N. Harris Computer	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for National Building Maintenance	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Olein Recovery Corp	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Reyes Contractor Group	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Rosso Group	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Seguros Colon	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for SESCO Technology	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for St. James Security	0.3	\$112.50
12/21/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Netwave Equipment Corp	0.3	\$112.50
12/22/2021	da Silva	Avoidance Actions - Commonwealth	Prepare dashboard report and key discussion points for call with Brown Rudnick on vendor avoidance actions.	0.9	\$337.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Ambassador Veterans Services to discuss with Brown Rudnick and UCC	0.8	\$300.00
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Britsol Myers Squibb	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Citibank	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Deloitte Financial	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Evertec	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Genesis Security	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Great Educational	0.3	\$112.50

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Guimerfe Inc.	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Humana	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for International Surveillance	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Junior Bus Line	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Macam, Inc.	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for MCG & the Able Child	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for SHVP	0.3	\$112.50
12/22/2021	Donahoe	Avoidance Actions - Commonwealth	Reviewing detailed source documents provided by vendor and determine open items/status for Total Petroleum	0.3	\$112.50
12/28/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing payment discrepancies between Pitney Bowes accounting data and Conway MacKenzie payment data	1.6	\$600.00
12/28/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss payment discrepancies identified for Pitney Bowes. Attendees E da Silva, T Donahoe	0.3	\$112.50
				0.3	\$112.50
12/28/2021	Donahoe	Avoidance Actions - Commonwealth	Call with M. Sawyer to discuss drafting exhibits for vendor complaints if tolling extensions are not signed	0.2	\$75.00
12/28/2021	da Silva	Avoidance Actions - Commonwealth	Detail review of vendor correspondence and source document collections for discussion with UCC and Litigation Trustee.	0.9	\$337.50
12/28/2021	Donahoe	Avoidance Actions - Commonwealth	Drafting exhibit of payments / transfers for Cabrera Auto complaint	0.3	\$112.50
12/28/2021	Donahoe	Avoidance Actions - Commonwealth	Drafting exhibit of payments / transfers for Genesis Security complaint	0.3	\$112.50
12/28/2021	Donahoe	Avoidance Actions - Commonwealth	Drafting exhibit of payments / transfers for North Janitorial complaint	0.4	\$150.00
12/28/2021	da Silva	Avoidance Actions - Commonwealth	Review of complaint exhibit language, review of tolling correspondence.	1	\$375.00
12/28/2021	da Silva	Avoidance Actions - Commonwealth	Review of Pitney Bowes correspondence.	0.1	\$37.50
12/29/2021	da Silva	Avoidance Actions - Commonwealth	date.	1.3	\$487.50
12/29/2021	Donahoe	Avoidance Actions - Commonwealth	Drafting exhibit of payments / transfers for Pitney Bowes complaint	0.5	\$187.50
12/29/2021	Wexler	Vendor Preference Analysis	data compared to previous data and email to Sawyer.	1.2	\$450.00
12/29/2021	da Silva	Case Administration	Review of prior budgets, review of current budgets to actual.	1	\$375.00
12/30/2021	Wexler	Avoidance Actions - Commonwealth	Review Evertec documentation and analysis.	0.1	\$37.50
12/30/2021	Wexler	Avoidance Actions - Commonwealth	Telephone call with Sawyer to review SHVP summary and next steps.	0.4	\$150.00
					\$50,475.00

PRINCIPAL CERTIFICATION

I hereby authorize the submission of this Thirty-fourth Monthly Fee Statement for DiCicco, Gulman and Company, LLP covering the period from DECEMBER 1, 2021 TO DECEMBER 31, 2021.

Jaime A. El Koury
General Counsel to the Financial
Oversight and Management Board for
Puerto Rico

EXHIBIT B

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM NOVEMBER 1, 2021 TO NOVEMBER 30, 2021**

SUMMARY OF HOURS AND FEES BY PROFESSIONAL

Partners and Associates	Title	HOURS	TOTAL AMOUNT
Tomi Donahoe	N/A, Associate	39.7	14,887.50
Elisabeth da Silva	N/A, Partner, CPA	36.4	13,650.00
Robert Wexler	N/A, Senior Advisor, Restructuring	16.5	6,187.50
Connor Reid	N/A, Associate	0.8	300.00
Phyllis Lengle	N/A, Manager	0.7	262.50
	TOTAL	94.1	35,287.50

EXHIBIT C

SERVICES RENDERED BY

DICICCO, GULMAN AND COMPANY LLP

FROM NOVEMBER 1, 2021 TO NOVEMBER 30, 2021

TIME ENTRIES FOR EACH PROFESSIONAL BY TASK CODE (INVOICE)



DICICCO, GULMAN & COMPANY LLP

150 Presidential Way, Suite 510
Woburn, MA 01801
781-937-5300 | dgccpa.com

BILLING INQUIRIES

Allison Holleman
billing@dgccpa.com
781-937-5122

PAY BY CREDIT CARD ONLINE

dgccpa.com/contact

PAY BY PHONE

Allison Holleman
781-937-5122

PUERTO RICO FINANCIAL OVERSIGHT AND MANAGEMENT BOARD
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE
C/O Jamie El Koury, Esq.
1112 Park Avenue, Apt 12A
New York, NY 10128

Invoice No. 126823

Date December 15, 2021

RE: DEBTOR: COMMONWEALTH

FOR PROFESSIONAL SERVICES RENDERED NOVEMBER 1, 2021 TO NOVEMBER 30, 2021

Accounting and financial advisory services for Special Claims Committee FOR DEBTOR: COMMONWEALTH.

Current Amount Due \$35,287.50

ELECTRONIC PAYMENT INFORMATION

Bank Name:

People's United Bank

200 Linden Street

Wellesley, MA 02482

ABA No.: 221172186

Account No.: 6500491471

Swift/BIC Code for international transactions: PESBUS33

Name on Account: DiCicco, Gulman & Company LLP

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
11/1/2021	da Silva	Vendor Preference Analysis	defenses.	0.3	112.50
11/1/2021	da Silva	Case Administration	Quarterly fee app detail review, September invoice detail review.	2	750.00
11/1/2021	Donahoe	Avoidance Actions - Commonwealth	Call to review results of days-to-pay analysis in preparation of call with St. James Security. Attendees: E. da Silva, T. Donahoe	0.1	37.50
11/1/2021	Donahoe	Avoidance Actions - Commonwealth	Call to review results of days-to-pay analysis in preparation of call with GM Security. Attendees: E. da Silva, T. Donahoe	0.1	37.50
11/1/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing insurance premium contracts for Seguros Colon	0.4	150.00
11/1/2021	Donahoe	Vendor Preference Analysis	Security	0.2	75.00
11/1/2021	Donahoe	Vendor Preference Analysis	Analyzing memo of preference analysis and defenses provided by counsel representing St. James Security	0.1	37.50
11/1/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Trinity Services	0.4	150.00
11/1/2021	Donahoe	Avoidance Actions - Commonwealth	Call to review results of days-to-pay analysis in preparation of call with St. James Security. Attendees: E. da Silva, T. Donahoe	0.1	37.50
11/1/2021	Donahoe	Avoidance Actions - Commonwealth	Call to review results of days-to-pay analysis in preparation of call with GM Security. Attendees: E. da Silva, T. Donahoe	0.1	37.50
11/2/2021	da Silva	Vendor Preference Settlement	offers.	0.5	187.50
11/2/2021	da Silva	Vendor Preference Analysis	Prepare status of various preference claims for discussion with R. Wexler.	0.9	337.50
11/2/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing GM Security	0.1	37.50
11/2/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing St. James Security	0.1	37.50
11/2/2021	Donahoe	Vendor Preference Analysis	Analyzing status of remaining fraudulent transfer and preference claims	0.9	337.50
11/2/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Houghton Mifflin	0.7	262.50
11/2/2021	Donahoe	Vendor Preference Analysis	Call with counsel representing Houghton Mifflin re: outstanding preference claim	0.3	112.50
11/2/2021	Donahoe	Avoidance Actions - Commonwealth	Searching Comptroller Database for contracts registered with Airborne Security Services	0.2	75.00
11/2/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing avoidance period payments with registered contracts for AT&T	0.6	225.00
11/2/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period payments for AT&T	0.4	150.00
11/2/2021	Wexler	Vendor Preference Settlement	settlement offers.	0.5	187.50
11/2/2021	da Silva	Avoidance Actions - Commonwealth	Analysis of complaints and collection of data and payments related to fuel oil litigation.	1	375.00
11/3/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with Conway Mackenzie re: updated vendor payment data	0.2	75.00
11/3/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing recommendation memo for Junior Bus Line	0.3	112.50
11/3/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing recommendation memo for N. Harris Computer Corp	0.3	112.50
11/3/2021	Donahoe	Vendor Preference Settlement	Preparing preference settlement proposal for National Building Maintenance	0.3	112.50
11/3/2021	Donahoe	Avoidance Actions - Commonwealth	Weekly vendor status meeting with Brown Rudnick. attendees t Donahoe e dasilva	0.3	112.50
11/3/2021	Donahoe	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss status on the fraudulent transfer and preference claims and the PREPA Fuel Oil Litigation. Attendees E da Silva, T Donahoe.	0.5	187.50
11/3/2021	da Silva	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss status on the fraudulent transfer and preference claims and the PREPA Fuel Oil Litigation. Attendees E da Silva, T Donahoe.	0.5	187.50
11/3/2021	da Silva	Avoidance Actions - Commonwealth	Weekly vendor status meeting with Brown Rudnick. attendees t Donahoe e dasilva	0.3	112.50
11/3/2021	da Silva	Vendor Preference Analysis	Analyze data from National Building Maintenance regarding preference claim.	0.6	225.00
11/8/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing payment support provided by the PR Treasury Department for Hewlett Packard	0.4	150.00
11/8/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing payment support provided by the JCA agency for Hewlett Packard	0.5	187.50
11/8/2021	Donahoe	avoidance Actions - Commonwealth	Preparing responses to questions from UCC regarding recommendation memos submitted by Brown Rudnick	0.4	150.00
11/8/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing days-to-pay analysis for Seguros Colon	0.6	225.00
11/8/2021	Donahoe	Vendor Preference Analysis	Analyze preference period payments for Caribe Grolier	0.3	112.50
11/8/2021	da Silva	Avoidance Actions - Commonwealth	Review UCC questions re Seguros Colon.	0.1	37.50
11/9/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing payment support and purchase order coverage for Hewlett Packard	0.5	187.50
11/9/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing letter and attached exhibits related to bid support from Quest Diagnostics	1.4	525.00
11/9/2021	Donahoe	Vendor Preference Analysis	Communication with counsel representing Taller de Desarrollo re: preference discussion	0.2	75.00
11/9/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing report from UHY re: registered contracts between Rodriguez-Parissi and the Commonwealth	0.8	300.00
11/9/2021	da Silva	Avoidance Actions - Commonwealth	Review of Quest Diagnostics data file and questions for Brown Rudnick.	0.3	112.50
11/9/2021	Wexler	Vendor Preference Analysis	Prepare update on status of 10 preference vendor claims and submit to Brown Rudnick.	1.9	712.50
11/10/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing National Building Maintenance	0.1	37.50
11/10/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Puerto Rico Telephone Company	0.1	37.50
11/10/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Puerto Rico Telephone Company	0.4	150.00
11/10/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Puerto Rico Telephone Company	0.5	187.50
11/10/2021	da Silva	Avoidance Actions - Commonwealth	Prepare dashboard and key points for meeting with Brown Rudnick.	1.1	412.50
11/10/2021	Wexler	Vendor Preference Analysis	Telephone call with M. Sawyer to review preference claims for SHVP and Evertec and next steps on remaining open preference claims.	0.8	300.00
11/10/2021	Wexler	Avoidance Actions - Commonwealth	Review SHVP settlement status and summarize next steps and email M. Sawyer.	0.4	150.00
11/10/2021	Wexler	Vendor Preference Analysis	Preliminary review of Evertec additional preference information and send status to attorney Zouairabani.	0.6	225.00
11/11/2021	Donahoe	Vendor Preference Analysis	recommendation	0.2	75.00
11/11/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with Conway MacKenzie re: requests for updated vendor payment data	0.2	75.00
11/11/2021	Donahoe	Avoidance Actions - Commonwealth	news	0.6	225.00
11/11/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Caribe Grolier	0.2	75.00
11/11/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period testing for Caribe Grolier with support provided by counsel	0.8	300.00
11/11/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Total Petroleum of PR	0.2	75.00
11/11/2021	Donahoe	Vendor Preference Analysis	Preparing preference period analysis for Total Petroleum PR	0.9	337.50
11/11/2021	Donahoe	Vendor Preference Analysis	Analyzing status of remaining fraudulent transfer and preference claims	0.8	300.00
11/11/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Trinity Services	0.1	37.50
11/11/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for Trinity Services	0.4	150.00
11/11/2021	Donahoe	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss progress and status of fraudulent transfer claims and preference claims. Attendees: E. da Silva, T. Donahoe	0.5	187.50
11/11/2021	da Silva	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss progress and status of fraudulent transfer claims and preference claims. Attendees: E. da Silva, T. Donahoe	0.5	187.50
11/11/2021	da Silva	Avoidance Actions - Commonwealth	Read and analyze UHY report regarding investigation of BDO procurement practices and summarize observations for Brown Rudnick.	1.1	412.50

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
11/11/2021	da Silva	Avoidance Actions - Commonwealth	Compare UHY report to their prior report.	1.1	412.50
11/11/2021	da Silva	Avoidance Actions - Commonwealth	Review notes from meetings with Jack Reagan from UHY regarding contract analysis and request for procurement information.	1.4	525.00
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Taller de Desarrollo	0.1	37.50
11/12/2021	Donahoe	Vendor Preference Analysis	Analyzing preference period testing for Total Petroleum PR	0.6	225.00
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing Hewlett Packard	0.2	75.00
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing National Building Maintenance	0.2	75.00
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing registered contracts with Taller de Desarrollo	0.3	112.50
11/12/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for GM Security	0.2	75.00
11/12/2021	Donahoe	Vendor Preference Analysis	Analyzing preference testing for St. James Security	0.2	75.00
11/12/2021	Donahoe	Vendor Preference Analysis	Call to discuss status of Taller de Desarrollo preference analysis to prep for conference call with vendor's counsel. Attendees: E. da Silva, T. Donahoe	0.2	75.00
11/12/2021	Donahoe	Vendor Preference Analysis	Call with counsel representing Taller de Desarrollo to discuss outstanding questions regarding preference claims. Attendees: E. da Silva, T. Donahoe	0.5	187.50
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss status of various outstanding vendor claims and open items including Seguros Colon. Attendees: E. da Silva, T. Donahoe	0.3	112.50
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss status of various outstanding vendor claims and open items including National Building Maintenance. Attendees: E. da Silva, T. Donahoe	0.3	112.50
11/12/2021	da Silva	Vendor Preference Analysis	Call to discuss status of Taller de Desarrollo preference analysis to prep for conference call with vendor's counsel. Attendees: E. da Silva, T. Donahoe.	0.2	75.00
11/12/2021	da Silva	Vendor Preference Analysis	Call with counsel representing Taller de Desarrollo to discuss outstanding questions regarding preference claims. Attendees: E. da Silva, T. Donahoe.	0.5	187.50
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss status of various outstanding vendor claims and open items including Seguros Colon. Attendees: E. da Silva, T. Donahoe	0.3	112.50
11/12/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss status of various outstanding vendor claims and open items including National Building Maintenance. Attendees: E. da Silva, T. Donahoe	0.3	112.50
11/12/2021	da Silva	Avoidance Actions - Commonwealth	Prepare action plan and quality review plan for vendor claims and open items for claims resolution on the fraudulent transfer cases.	1.1	412.50
11/12/2021	da Silva	Vendor Preference Analysis	Prepare action plan and quality review plan for vendor claims and open items for claims resolution on the preference cases.	0.9	337.50
11/12/2021	da Silva	Avoidance Actions - Commonwealth	Detailed analysis of Taller de Desarrollo registered contract analysis.	0.3	112.50
11/12/2021	da Silva	Vendor Preference Analysis	Detailed review of preference testing for the security companies GM	0.4	150.00
11/12/2021	da Silva	Vendor Preference Analysis	Detailed review of preference testing for the security companies St. James.	0.5	187.50
11/12/2021	da Silva	Vendor Preference Analysis	Continue to prepare action plan and quality review plan for vendor claims and open items for claims resolution on the preference cases.	0.8	300.00
11/12/2021	Wexler	Avoidance Actions - Commonwealth	Update P. Lengle on plan confirmation and file transfers.	0.5	187.50
11/12/2021	Wexler	Avoidance Actions - Commonwealth	Review MCCS settlement documents.	0.6	225.00
11/15/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing National Building Maintenance	0.2	75.00
11/15/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing updated agency request for PR Police Department with updated payment data from Conway MacKenzie	0.8	300.00
11/15/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing updated agency request for PR Department of Public Transportation with updated payment data from Conway MacKenzie	0.8	300.00
11/15/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing days to pay analysis for Seguros Colon	0.6	225.00
11/15/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing response to S. Martinez (Alix Partners) regarding questions on Seguros Colon days-to-pay analysis	1	375.00
11/15/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing diligence status and open items for outstanding vendor claims	1.6	600.00
11/15/2021	Donahoe	Vendor Preference Analysis	Analyzing preference analysis from financial advisor for National Building Maintenance	0.4	150.00
11/15/2021	Donahoe	Vendor Preference Analysis	status of open items, outstanding questions, and explanation of preference days-to-pay analysis	1.4	525.00
11/15/2021	da Silva	Vendor Preference Analysis	Prepare status summary of fraudulent transfer and preference claims for Brown Rudnick.	0.9	337.50
11/16/2021	da Silva	Vendor Preference Analysis	Various analysis of Seguros Colon preference payments.	0.4	150.00
11/16/2021	da Silva	Vendor Preference Analysis	Call to discuss results of preference testing for Total Petroleum Puerto Rico. Attendees: E. da Silva, T. Donahoe.	0.4	150.00
11/16/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing National Building Maintenance	0.2	75.00
11/16/2021	Donahoe	Vendor Preference Analysis	Preparing response to UCC's questions regarding Seguros Colon preference analysis	0.3	112.50
11/16/2021	Donahoe	Avoidance Actions - Commonwealth	Packard	0.8	300.00
11/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for AT&T	0.5	187.50
11/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Puerto Rico Telephone Company	0.4	150.00
11/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing contract coverage testing for Xerox Corporation	0.6	225.00
11/16/2021	Donahoe	Avoidance Actions - Commonwealth	Analyzing communication with bid support from Quest Diagnostics for bid coverage	1.1	412.50
11/16/2021	Donahoe	Vendor Preference Analysis	Call to discuss results of preference testing for Total Petroleum Puerto Rico. Attendees: E. da Silva, T. Donahoe	0.4	150.00
11/17/2021	da Silva	Vendor Preference Analysis	Prepare status report for Brown Rudnick regarding contract analyses completed and preference negotiations for the past two weeks.	0.9	337.50
11/17/2021	Donahoe	Avoidance Actions - Commonwealth	Preparing summary with results of diligence efforts regarding Total Petroleum of Puerto Rico for Brown Rudnick	1.2	450.00
11/17/2021	Wexler	Vendor Preference Analysis	Review T. Axelrod memo on transitioning files, review preference status for 12 vendors, email P. Lengle.	0.5	187.50
11/17/2021	Wexler	Vendor Preference Analysis	Review Evertec preference claim folder and latest data submission, start draft of summary and next steps, need to complete research and finalize report for Brown Rudnick.	1.6	600.00
11/17/2021	Wexler	Avoidance Actions - Commonwealth	Prepare for transition files to UCC for call with M. Sawyer and T. Axelrod.	1.3	487.50
11/18/2021	da Silva	Avoidance Actions - Commonwealth	Weekly vendor update meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.5	187.50
11/18/2021	da Silva	Vendor Preference Analysis	Call to discuss preference claim resolution with Taller de Desarrollo's counsel and local counsel. Attendees E. da Silva, T. Donahoe.	0.5	187.50
11/18/2021	da Silva	Avoidance Actions - Commonwealth	Call to discuss Seguros Colon analysis and questions posed by UCC. Attendees E da Silva, T Donahoe.	0.4	150.00
11/18/2021	Donahoe	Vendor Preference Analysis	Call to discuss preference claim resolution with Taller de Desarrollo's counsel and local counsel. Attendees E. da Silva, T. Donahoe.	0.5	187.50

DATE	LAST NAME	TASK CODE	MEMO	HOURS	FEES
11/18/2021	Donahoe	Avoidance Actions - Commonwealth	Weekly vendor update meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.5	187.50
11/18/2021	Donahoe	Avoidance Actions - Commonwealth	Call to discuss Seguros Colon analysis and questions posed by UCC. Attendees E da Silva, T Donahoe.	0.4	150.00
11/18/2021	Donahoe	Avoidance Actions - Commonwealth	Call with S. Martinez (Alix Partners) to discuss questions related to Seguros Colon days-to-pay analysis	0.3	112.50
11/18/2021	Wexler	Vendor Preference Analysis	Finalize Evertec preference claim report.	1.8	675.00
11/19/2021	da Silva	Vendor Preference Analysis	Call with Attorney Axelrod from Brown Rudnick regarding status of preference analyses and negotiations.	0.3	112.50
11/19/2021	da Silva	Vendor Preference Analysis	Prepare dashboard status report for Brown Rudnick of preference claims including details of meetings with vendors' counsel.	0.6	225.00
11/19/2021	da Silva	Avoidance Actions - Commonwealth	Prepare dashboard status report for Brown Rudnick of fraudulent transfer status changes.	0.4	150.00
11/19/2021	Donahoe	avoidance Actions - Commonwealth	Analyzing contract coverage testing for International Surveillance	0.4	150.00
11/19/2021	Wexler	Avoidance Actions - Commonwealth	Email Evertec report to M. Sawyer, T. Axelrod with action plan summary.	0.4	150.00
11/19/2021	Wexler	Vendor Preference Analysis	Finalize preference tracker, update floor, recommendations.	0.8	300.00
11/22/2021	da Silva	Vendor Preference Analysis	Call with vendor's counsel re: National Building Maintenance preference claim. Attendees E. da Silva, T. Donahoe.	0.4	150.00
11/22/2021	da Silva	Avoidance Actions - Commonwealth	Review National Building Maintenance requests and correspondence with Brown Rudnick in preparation for call with vendor's counsel.	0.3	112.50
11/22/2021	da Silva	Vendor Preference Analysis	Review of key documents including summarization of key points for further discussion with Brown Rudnick regarding preference analysis.	1.1	412.50
11/22/2021	da Silva	Avoidance Actions - Commonwealth	Summarize vendors with special issues including Rodriquez with open questions or unresolved negative news.	0.8	300.00
11/22/2021	da Silva	Avoidance Actions - Commonwealth	Prepare dashboard reporting for Brown Rudnick in advance of weekly update meeting.	0.9	337.50
11/22/2021	Donahoe	Vendor Preference Analysis	Call with vendor's counsel re: National Building Maintenance preference claim. Attendees E. da Silva, T. Donahoe.	0.4	150.00
11/22/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing E. Cardona & Asoc.	0.1	37.50
11/22/2021	Donahoe	Avoidance Actions - Commonwealth	Communication with counsel representing National Building Maintenance	0.1	37.50
11/22/2021	Donahoe	Vendor Preference Analysis	Communication with Brown Rudnick re: preference recommendation for National Building Maintenance	0.1	37.50
11/22/2021	Donahoe	Vendor Preference Analysis	Analyzing preference defense support provided by counsel representing E. Cardona	0.6	225.00
11/22/2021	Wexler	Avoidance Actions - Commonwealth	Prepare for transition to litigation trust call with M. Sawyer and T. Axelrod.	0.4	150.00
11/23/2021	da Silva	Vendor Preference Analysis	Prepare detailed report of preference negotiations meetings.	1.1	412.50
11/23/2021	da Silva	Vendor Preference Analysis	amount.	1.2	450.00
11/23/2021	da Silva	Case Administration	Review budgeted quarterly project hours.	1	375.00
11/23/2021	da Silva	Vendor Preference Analysis	Analysis of updated preference report with diary details of meetings updated.	0.9	337.50
11/23/2021	da Silva	Vendor Preference Analysis	Read analysis and correspondence prepared by R. Wexler in preparation for meeting with Brown Rudnick to review status of preference claims and data collected.	0.4	150.00
11/23/2021	Donahoe	Vendor Preference Analysis	Updating status and remaining open items for outstanding vendor preference claims in preparation for meeting with Brown Rudnick	1.9	712.50
11/23/2021	Donahoe	Vendor Preference Analysis	Continue updating status and remaining open items for outstanding vendor preference claims in preparation for meeting with Brown Rudnick	0.6	225.00
11/24/2021	da Silva	Vendor Preference Analysis	Call with Brown Rudnick to discuss preference claims in process of negotiation including data files available. Attendees: E. da Silva, R. Wexler, P. Lengle.	0.7	262.50
11/24/2021	da Silva	Avoidance Actions - Commonwealth	Prepare status file report for Brown Rudnick in preparation for meeting.	0.3	112.50
11/24/2021	da Silva	Vendor Preference Analysis	Prepare for detailed status meeting with Brown Rudnick regarding preference claims negotiations in progress.	0.9	337.50
11/24/2021	da Silva	Avoidance Actions - Commonwealth	comments.	0.3	112.50
11/24/2021	da Silva	Avoidance Actions - Commonwealth	Read Evertec summary and Brown Rudnick's comments.	0.2	75.00
11/24/2021	da Silva	Avoidance Actions - Commonwealth	Read update from UCC on Banco Popular settlement negotiations.	0.3	112.50
11/24/2021	Wexler	Avoidance Actions - Commonwealth	Telephone call with T. Axelrod, M. Sawyer, E. da Silva, P. Lengle to review transition documents to litigation trust, review Evertec and SHVP.	0.7	262.50
11/24/2021	Wexler	Vendor Preference Analysis	Write up detail memo to Zouairabani regarding missing Evertec preference information and timing for litigation trust.	0.8	300.00
11/24/2021	Lengle	Avoidance Actions - Commonwealth	Telephone call with T. Axelrod, M. Sawyer, E. da Silva, P. Lengle to review transition documents to litigation trust, review Evertec and SHVP.	0.7	262.50
11/26/2021	da Silva	Avoidance Actions - Commonwealth	Detailed review of dashboard report for Brown Rudnick including changes from last status call with legal team.	0.9	337.50
11/28/2021	Wexler	Avoidance Actions - Commonwealth	Set up template for file transfer to litigation trust and email P. Lengle and E. da Silva.	0.8	300.00
11/29/2021	da Silva	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees E da Silva, T Donahoe, C. Reid.	0.8	300.00
11/29/2021	da Silva	Avoidance Actions - Commonwealth	Draft summary of points for clarification to Brown Rudnick.	0.5	187.50
11/29/2021	da Silva	Vendor Preference Analysis	Review budget for fraudulent transfer and preference claims remaining.	0.5	187.50
11/29/2021	Reid	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees: E. da Silva, T. Donahoe, C. Reid.	0.8	300.00
11/29/2021	Donahoe	Vendor Preference Analysis	Call to review status of vendor fraudulent transfer and preference claims. Attendees E da Silva, T Donahoe, C. Reid.	0.8	300.00
11/30/2021	da Silva	Vendor Preference Analysis	claims.	0.4	150.00
11/30/2021	Wexler	Vendor Preference Analysis	Review attorney Zouairabani's response to preference information request.	0.6	225.00
11/30/2021	Wexler	Avoidance Actions - Commonwealth	Prepare memo on potential settlement approaches and send to M. Sawyer, T. Axelrod.	1.1	412.50
11/30/2021	Wexler	Avoidance Actions - Commonwealth	Prepare for conference with Brown Rudnick.	0.4	150.00
				94.1	35,287.50

PRINCIPAL CERTIFICATION

I hereby authorize the submission of this Thirty-third Monthly Fee Statement for DiCicco, Gulman and Company, LLP covering the period from NOVEMBER 1, 2021 TO NOVEMBER 30, 2021.

Jaime A. El Koury
General Counsel to the Financial
Oversight and Management Board for
Puerto Rico

EXHIBIT

E-4

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA Title III
Case No. 17-BK-3283 (LTS)

(Jointly Administered)

**THIRTY-FIFTH MONTHLY FEE STATEMENT OF DICICCO, GULMAN AND
COMPANY LLP, FINANCIAL ADVISOR FOR THE FINANCIAL OVERSIGHT
AND MANAGEMENT BOARD FOR PUERTO RICO,
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE FOR SERVICES
AND DISBURSEMENTS FOR THE PERIOD FROM
JANUARY 1, 2022 TO JANUARY 31, 2022**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

The Commonwealth of Puerto Rico, *et al.*

February 28, 2022

FOR PROFESSIONAL SERVICES AND DISBURSEMENTS

Client Ref. No. SPC2210.0

Invoice No. 129189

Re: The Financial Oversight and Management Board for Puerto Rico,
as representative of The Commonwealth of Puerto Rico, *et al.*
Debtors under Title III
JANUARY 1, 2022 TO JANUARY 31, 2022

Professional services rendered by DiCicco, Gulman and Company, LLP,
Financial Advisor for The Financial Oversight and Management Board for Puerto Rico, acting through
its Special Claims Committee.

Total Amount of Compensation for Professional Services – \$92,287.50
DEBTOR: COMMONWEALTH

Less Holdback as per Court Order dated June 6, 2018 [Docket No. 3269] (10%)	\$9,228.75
Interim Compensation for Professional Services (90%)	\$83,058.75
Plus Reimbursement for Actual and Necessary Expenses	\$0.00
Total Requested Payment Less Holdback	\$83,058.75

FEE STATEMENT INDEX

Exhibit A	Summary of Fees by Task Code
Exhibit B	Summary of Hours and Fees by Professional
Exhibit C	Time Entries for Each Professional by Task Code (Invoice)

EXHIBIT A

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM JANUARY 1, 2022 TO JANUARY 31, 2022**

SUMMARY OF FEES BY TASK CODE

TASK	HOURS	TOTAL AMOUNT
Avoidance Actions - Commonwealth	211.1	79,162.50
Vendor Preference Analysis	27.5	10,312.50
Solvency	6.5	2,437.50
Vendor Preference Settlement	1	375.00
TOTAL	246.1	92,287.50

EXHIBIT B

**SERVICES RENDERED BY
DICICCO, GULMAN AND COMPANY LLP
FROM JANUARY 1, 2022 TO JANUARY 31, 2022**

SUMMARY OF HOURS AND FEES BY PROFESSIONAL

Partners and Associates	Title	HOURS	TOTAL AMOUNT
Connor Reid	N/A, Associate	96.9	36,337.50
Tomi Donahoe	N/A, Associate	43.4	16,275.00
Robert Wexler	N/A, Senior Advisor, Restructuring	37.1	13,912.50
Elisabeth da Silva	N/A, Partner, CPA	32.1	12,037.50
Jaclyn Reinhard	N/A, Principal, CPA	25.7	9,637.50
Phyllis Lenge	N/A, Manager	10	3,750.00
Tayna Bodell	N/A, Senior Advisor	0.9	337.50
	TOTAL	246.1	92,287.50

EXHIBIT C

SERVICES RENDERED BY

DICICCO, GULMAN AND COMPANY LLP

FROM JANUARY 1, 2022 TO JANUARY 31, 2022

TIME ENTRIES FOR EACH PROFESSIONAL BY TASK CODE (INVOICE)



DICICCO, GULMAN & COMPANY LLP

150 Presidential Way, Suite 510
Woburn, MA 01801
781-937-5300 | dgccpa.com

BILLING INQUIRIES

Allison Holleman
billing@dgccpa.com
781-937-5122

PAY BY CREDIT CARD ONLINE

dgccpa.com/contact

PAY BY PHONE

Allison Holleman
781-937-5122

PUERTO RICO FINANCIAL OVERSIGHT AND MANAGEMENT BOARD
ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE
C/O Jamie El Koury, Esq.
1112 Park Avenue, Apt 12A
New York, NY 10128

Invoice No. 129189

Date February 28, 2022

RE: DEBTOR: COMMONWEALTH

FOR PROFESSIONAL SERVICES RENDERED JANUARY 1, 2022 TO JANUARY 31, 2022

Accounting and financial advisory services for Special Claims Committee FOR DEBTOR: COMMONWEALTH.

Current Amount Due \$98,287.50

ELECTRONIC PAYMENT INFORMATION

Bank Name:

People's United Bank

200 Linden Street

Wellesley, MA 02482

ABA No.: 221172186

Account No.: 6500491471

Swift/BIC Code for international transactions: PESBUS33

Name on Account: DiCicco, Gulman & Company LLP

DATE	LAST N	TASK CODE	MEMO	HOURS	FEES
1/3/2022	Lengle	Vendor Preference Analysis	Call to discuss transition of materials to Unsecured Creditors Committee and the Litigation Trust related to open preference claims. Participants: R. Wexler, P. Lengle	0.4	150.00
1/3/2022	Wexler	Vendor Preference Analysis	Call to discuss transition of materials to Unsecured Creditors Committee and the Litigation Trust related to open preference claims. Participants: R. Wexler, P. Lengle	0.4	150.00
1/3/2022	Wexler	Avoidance Actions - Commonwealth	Review and update file transfer list of responsible person, and email P. Lengle to review.	0.5	187.50
1/4/2022	da Silva	Avoidance Actions - Commonwealth	Call with Brown Rudnick to present sample of data collection for UCC. Attendees E da Silva, J Reinhard, T Donahoe	0.5	187.50
1/4/2022	da Silva	Avoidance Actions - Commonwealth	Call to review Ambassador Veterans vendor file and correspondence in preparation for meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.8	300.00
1/4/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of approximately 40 documents including source document details in preparation for presentation to UCC and Litigation Trust counsel.	0.9	337.50
1/4/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/4/2022	Reid	Avoidance Actions - Commonwealth	Continue to Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/4/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.9	712.50
1/4/2022	Reinhard	Avoidance Actions - Commonwealth	Prepare for call with Brown Rudnick regarding transition.	0.4	150.00
1/4/2022	Reinhard	Avoidance Actions - Commonwealth	Call with Brown Rudnick to present sample of data collection for UCC. Attendees E da Silva, J Reinhard, T Donahoe	0.5	187.50
1/4/2022	Donahoe	Avoidance Actions - Commonwealth	Call to review Ambassador Veterans vendor file and correspondence in preparation for meeting with Brown Rudnick. Attendees E. da Silva, T. Donahoe.	0.8	300.00
1/4/2022	Donahoe	Avoidance Actions - Commonwealth	Call with Brown Rudnick to present sample of data collection for UCC. Attendees E da Silva, J Reinhard, T Donahoe	0.5	187.50
1/4/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transition package for Ambassador Veterans Services of PR to prep for meeting with UCC and Brown Rudnick	1.9	712.50
1/4/2022	Donahoe	Avoidance Actions - Commonwealth	Continue preparing vendor transition package for Ambassador Veterans Services of PR to prep for meeting with UCC and Brown Rudnick	1.6	600.00
1/4/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing tracker for purpose of attaching with vendor package transition to UCC	0.6	225.00
1/5/2022	da Silva	Avoidance Actions - Commonwealth	Call with Brown Rudnick and UCC's Counsel, and Litigation Trustee's Counsel regarding avoidance actions remaining. Attendees E da Silva, J Reinhard, T Donahoe	0.7	262.50
1/5/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.8	675.00
1/5/2022	Reinhard	Avoidance Actions - Commonwealth	Call with Brown Rudnick and UCC's Counsel, and Litigation Trustee's Counsel regarding avoidance actions remaining. Attendees E da Silva, J Reinhard, T Donahoe	0.7	262.50
1/5/2022	Reinhard	Avoidance Actions - Commonwealth	Continue to analyze and compare data for 15 year payments related to PetroWest for amended complaint.	1.7	637.50
1/5/2022	Donahoe	Avoidance Actions - Commonwealth	Call with Brown Rudnick and UCC's Counsel, and Litigation Trustee's Counsel regarding avoidance actions remaining. Attendees E da Silva, J Reinhard, T Donahoe	0.7	262.50
1/5/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Ambassador Veterans Services based on comments from call with UCC and Brown Rudnick	0.9	337.50
1/6/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/6/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/6/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.3	487.50
1/6/2022	Reinhard	Avoidance Actions - Commonwealth	Call with Brown Rudnick to discuss items related to transition to the Trust. Participants: E. da Silva, J. Reinhard, T. Donahoe	0.4	150.00
1/6/2022	da Silva	Avoidance Actions - Commonwealth	Call with Brown Rudnick to discuss items related to transition to the Trust. Participants: E. da Silva, J. Reinhard, T. Donahoe	0.4	150.00
1/6/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition schedules and documents.	0.8	300.00
1/6/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing tracker to include in vendor transfer package to UCC	0.4	150.00
1/6/2022	Donahoe	Avoidance Actions - Commonwealth	Call with Brown Rudnick to discuss items related to transition to the Trust. Participants: E. da Silva, J. Reinhard, T. Donahoe	0.4	150.00
1/6/2022	Donahoe	Avoidance Actions - Commonwealth	Analyzing payment data from original complaint and the payment data from Ankura related to Altol Chemical	1.4	525.00
1/6/2022	Donahoe	Avoidance Actions - Commonwealth	Call with R. Wexler to discuss vendor transition packages, including vendor communications	0.3	112.50
1/6/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of payment data related to PetroWest.	0.9	337.50
1/6/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of vendor file transfer summary.	0.9	337.50
1/6/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence for preference vendors Humana.	0.9	337.50
1/6/2022	da Silva	Avoidance Actions - Commonwealth	Summarize action items based on yesterday's call with Brown Rudnick and UCC.	0.8	300.00
1/6/2022	Wexler	Avoidance Actions - Commonwealth	Call with T. Donahoe to discuss vendor transition packages, including vendor communications	0.3	112.50
1/7/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/7/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	0.6	225.00
1/7/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of payment data related to Altol Chemical.	0.9	337.50
1/7/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of transition schedule and prepare questions for Brown Rudnick.	1.2	450.00
1/10/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/10/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/10/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.4	525.00
1/10/2022	Reinhard	Avoidance Actions - Commonwealth	Call to discuss preparation of transition packages. Participants: J. Reinhard, T. Donahoe	0.2	75.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Cabrera Auto Group	1	375.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Computer Network Systems	1	375.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Creative Educational	1	375.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Multisystems Inc.	1	375.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for N. Harris Computer Corp.	1	375.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Call to discuss preparation of transition packages. Participants: J. Reinhard, T. Donahoe	0.2	75.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Call with M. Sawyer to discuss inclusion of certain payment data in vendor transfer packages	0.2	75.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Olein Recovery Corp.	1	375.00
1/10/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Deloitte Financial	0.4	150.00
1/11/2022	Lengle	Vendor Preference Analysis	T/C to review UCC preference files. Participants: R. Wexler, P. Lengle, T. Donahoe	0.5	187.50
1/11/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/11/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00

DATE	LAST N	TASK CODE	MEMO	HOURS	FEES
1/11/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.8	675.00
1/11/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/11/2022	Donahoe	Avoidance Actions - Commonwealth	Call with M. Sawyer to discuss contents Core Laboratories document production	0.1	37.50
1/11/2022	Donahoe	Vendor Preference Analysis	T/C to review UCC preference files. Participants: R. Wexler, P. Lengle, T. Donahoe	0.5	187.50
1/11/2022	Wexler	Avoidance Actions - Commonwealth	Review of emails and files for 13 vendors for UCC.	1.3	487.50
1/11/2022	Wexler	Vendor Preference Analysis	T/C to review UCC preference files. Participants: R. Wexler, P. Lengle, T. Donahoe	0.5	187.50
1/12/2022	da Silva	Avoidance Actions - Commonwealth	call with attorney Axelrod.	0.4	150.00
1/12/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/12/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/12/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/12/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/12/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	0.6	225.00
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing exhibits for Inspectorate payments from PREPA	1.1	412.50
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Citibank	0.4	150.00
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Edwin Cardona	0.5	187.50
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Facsimile Paper Connection	0.5	187.50
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Great Educational	0.5	187.50
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Netwave Equipment Corp	0.4	150.00
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Reyes Contractor Group	0.5	187.50
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Rosso Group	0.5	187.50
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Seguros Colon	0.5	187.50
1/12/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for SESCO Technology Solutions	0.5	187.50
1/12/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel for Cabrera Auto Group	0.9	337.50
1/12/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel for Computer Network Systems	0.9	337.50
1/12/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel for Creative Educational	0.9	337.50
1/12/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel for Multisystems Inc.	1.2	450.00
1/13/2022	Lengle	Vendor Preference Analysis	T/C to review UCC preference files. Participants: T. Donahoe, P. Lengle.	0.5	187.50
1/13/2022	Lengle	Vendor Preference Analysis	T/C to review UCC preference files. Participants: R. Wexler, P. Lengle, T. Donahoe.	0.4	150.00
1/13/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.6	600.00
1/13/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.7	637.50
1/13/2022	Reid	Avoidance Actions - Commonwealth	Call to discuss incomplete vendor transfer packages. Attendees: T. Donahoe, C. Reid.	0.4	150.00
1/13/2022	Donahoe	Avoidance Actions - Commonwealth	Call to discuss incomplete vendor transfer packages. Attendees: T. Donahoe, C. Reid.	0.4	150.00
1/13/2022	Donahoe	Avoidance Actions - Commonwealth	Call to review UCC vendor transfer files. Attendees: T. Donahoe, R. Wexler, P. Lengle	0.4	150.00
1/13/2022	Donahoe	Vendor Preference Analysis	T/C to review UCC preference files. Participants: T. Donahoe, P. Lengle.	0.5	187.50
1/13/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel for N. Harris Computer Corp.	0.9	337.50
1/13/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of Inspectorate payment data and exhibits for Brown Rudnick.	0.8	300.00
1/13/2022	Wexler	Vendor Preference Analysis	T/C to review UCC preference files. Participants: R. Wexler, P. Lengle, T. Donahoe.	0.4	150.00
1/14/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/14/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.5	562.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of vendor data and contract analysis prior to sending to Brown Rudnick.	0.9	337.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Call to discuss transition packages. Participants: E. da Silva, J. Reinhard, T. Donahoe	0.4	150.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - SESCO.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Seguras.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Rosso.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Reyes.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Olein.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Netwave.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - N. Harris.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Call to discuss transition packages. Participants: E. da Silva, J. Reinhard, T. Donahoe	0.4	150.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Multisystems.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Great Educational.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Facsimile.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Edwin Cardona.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Deloitte Financial.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Creative Educational.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Computer Network Systems.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Citibank.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Cabrera Auto.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Airborne.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Alejandro Estrada Maisonet.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages - Oil Energy System.	0.2	75.00
1/14/2022	Reinhard	Avoidance Actions - Commonwealth	Call to discuss transition packages. Participants: T. Donahoe, J. Reinhard	0.3	112.50
1/14/2022	Donahoe	Avoidance Actions - Commonwealth	Call to discuss transition packages. Participants: E. da Silva, J. Reinhard, T. Donahoe	0.4	150.00
1/14/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Airborne Security	0.5	187.50
1/14/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Alejandro Estrada Maisonet	0.5	187.50
1/14/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Oil Energy System	0.5	187.50
1/14/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Olein Recovery	0.5	187.50
1/14/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing final vendor transfer packages for Brown Rudnick transfer to UCC	1.2	450.00
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Citibank	0.3	112.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Edwin Cardona	0.3	112.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Facsimile Paper Connection	0.3	112.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Great Educational	0.3	112.50

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1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Netwave Equipment Corp	0.3	112.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Reyes Contractor Group	0.3	112.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Rosso Group	0.3	112.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Seguros Colon	0.3	112.50
1/14/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers for Sesco Technology Solutions	0.3	112.50
1/17/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/17/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/18/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor file transfer package for N. Harris Computer Corp	0.4	150.00
1/18/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor file transfer package for Netwave Equipment	0.3	112.50
1/18/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor file transfer package for Oil Energy	0.3	112.50
1/18/2022	Donahoe	Avoidance Actions - Commonwealth	Discussion regarding vendor transfer procedures. Attendees: J. Reinhard, T. Donahoe, and C. Reid	0.5	187.50
1/18/2022	Reid	Avoidance Actions - Commonwealth	Discussion regarding vendor transfer procedures. Attendees: J. Reinhard, T. Donahoe, and C. Reid	0.5	187.50
1/18/2022	Reid	Avoidance Actions - Commonwealth	Review and compilation of vendor and DGC to Brown Rudnick for review including updates to dashboard report for Brown Rudnick	2	750.00
1/18/2022	Reid	Avoidance Actions - Commonwealth	Continue compilation of vendor transfer packages per Brown Rudnick's request.	0.2	75.00
1/18/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor packages for transfer to UCC.	2	750.00
1/18/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/18/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	1.6	600.00
1/18/2022	Reinhard	Avoidance Actions - Commonwealth	Review transition packages for 20 vendors.	1.6	600.00
1/18/2022	Reinhard	Avoidance Actions - Commonwealth	Discussion regarding vendor transfer procedures. Attendees: J. Reinhard, T. Donahoe, and C. Reid	0.5	187.50
1/18/2022	Reinhard	Avoidance Actions - Commonwealth	Continue review of transition packages for 20 vendors.	0.8	300.00
1/18/2022	Reinhard	Solvency	Transition solvency work.	0.2	75.00
1/19/2022	Donahoe	Avoidance Actions - Commonwealth	Call to discuss vendor transfer packages for UCC. Attendees: E. da Silva & T. Donahoe	0.4	150.00
1/19/2022	da Silva	Solvency	Call to review and discuss Commonwealth solvency analysis observations. E da Silva, J Reinhard, T Bodell.	0.4	150.00
1/19/2022	da Silva	Avoidance Actions - Commonwealth	Call to discuss vendor transfer packages for UCC. Attendees: E. da Silva & T. Donahoe.	0.4	150.00
1/19/2022	Reinhard	Avoidance Actions - Commonwealth	Transition preparation	0.2	75.00
1/19/2022	Reinhard	Solvency	Call to review and discuss Commonwealth solvency analysis observations. E da Silva, J Reinhard, T Bodell	0.4	150.00
1/19/2022	Bodell	Solvency	Call to review and discuss Commonwealth solvency analysis observations. E da Silva, J Reinhard, T Bodell	0.4	150.00
1/19/2022	Wexler	Vendor Preference Settlement	Pull Bristol Myers preference settlement files for UCC.	0.7	262.50
1/20/2022	da Silva	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss status of avoidance actions and preference actions including documentation and analysis available. Attendees: E da Silva, J Reinhard, C Reid.	0.5	187.50
1/20/2022	Reid	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss status of avoidance actions and preference actions including documentation and analysis available. Attendees: E da Silva, J Reinhard, C. Reid.	0.5	187.50
1/20/2022	Reid	Avoidance Actions - Commonwealth	Call to discuss transition package preparation. Participants: J. Reinhard, C. Reid	0.6	225.00
1/20/2022	Reinhard	Avoidance Actions - Commonwealth	Call to discuss transition packages. Participants: E. da Silva, J. Reinhard	0.3	112.50
1/20/2022	Reinhard	Solvency	Call to discuss solvency transition. Participants: E. da Silva, J. Reinhard	0.2	75.00
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Call to discuss transition packages. Participants: E. da Silva, J. Reinhard	0.3	112.50
1/20/2022	da Silva	Solvency	Call to discuss solvency transition. Participants: E. da Silva, J. Reinhard	0.2	75.00
1/20/2022	Reinhard	Avoidance Actions - Commonwealth	Review correspondence from Brown Rudnick regarding transition packages and respond.	0.4	150.00
1/20/2022	Reinhard	Vendor Preference Analysis	Weekly call with Brown Rudnick to discuss status of avoidance actions and preference actions including documentation and analysis available. Attendees: E da Silva, J Reinhard, C Reid.	0.5	187.50
1/20/2022	Reinhard	Avoidance Actions - Commonwealth	Call to discuss transition package preparation. Participants: J. Reinhard, C. Reid	0.6	225.00
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Deloitte Financial.	0.3	112.50
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Creative Educational.	0.3	112.50
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Computer Network Systems.	0.3	112.50
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Citibank.	0.3	112.50
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Cabrera Auto.	0.3	112.50
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Airborne.	0.3	112.50
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Alejandro Estrada Maisonet.	0.3	112.50
1/20/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel and contract analysis workpapers - Oil Energy System.	0.3	112.50
1/20/2022	Wexler	Vendor Preference Analysis	Review and pull key preference files for Cardinal Health for UCC.	0.6	225.00
1/20/2022	Wexler	Vendor Preference Analysis	Start review and pull key preference files for Evertec for UCC, completed phase 1 of review.	0.8	300.00
1/21/2022	Reid	Vendor Preference Analysis	T/C to review UCC preference files. Participants: P. Lengle, C. Reid	0.2	75.00
1/21/2022	da Silva	Vendor Preference Analysis	Call with R. Wexler to review preference files for UCC.	0.2	75.00
1/21/2022	da Silva	Avoidance Actions - Commonwealth	contract analysis	1	375.00

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1/21/2022	Reid	Avoidance Actions - Commonwealth	Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/21/2022	Reid	Avoidance Actions - Commonwealth	Continue to Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/21/2022	Reid	Avoidance Actions - Commonwealth	Analyze and Detail review of and complete vendor file packages for transfer to UCC.	2	750.00
1/21/2022	Reid	Avoidance Actions - Commonwealth	Continue to analyze and Detail review of and complete vendor file packages for transfer to UCC.	0.9	337.50
1/21/2022	Lengle	Vendor Preference Analysis	T/C to review UCC preference files. Participants: P. Lengle, C. Reid	0.2	75.00
1/21/2022	Wexler	Vendor Preference Analysis	Telephone call with P. Lengle ref: UCC preference files.	0.4	150.00
1/21/2022	Wexler	Avoidance Actions - Commonwealth	Memo on UCC issues and email E. da Silva.	0.5	187.50
1/21/2022	Wexler	Vendor Preference Analysis	Call with E. da Silva to review preference files for UCC.	0.2	75.00
1/21/2022	Wexler	Vendor Preference Analysis	Complete part 2 of review and research of Evertec preference files for UCC.	0.6	225.00
1/23/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Cardinal Health P.R. 120, Inc. for the UCC.	0.7	262.50
1/23/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Evertec, Inc. for the UCC.	0.8	300.00
1/24/2022	Reid	Avoidance Actions - Commonwealth	Discussion regarding additional contents of vendor transfer packages. Attendees: T. Donahoe and C. Reid.	0.5	187.50
1/24/2022	Reid	Avoidance Actions - Commonwealth	Discussion regarding vendor transfer procedures. Attendees: J. Reinhard, T. Donahoe, and C. Reid	0.3	112.50
1/24/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	1.9	712.50
1/24/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	1.8	675.00
1/24/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	1.3	487.50
1/24/2022	Donahoe	Avoidance Actions - Commonwealth	Discussion regarding additional contents of vendor transfer packages. Attendees: T. Donahoe and C. Reid	0.5	187.50
1/24/2022	Donahoe	Avoidance Actions - Commonwealth	Discussion regarding vendor transfer procedures. Attendees: J. Reinhard, T. Donahoe, and C. Reid	0.3	112.50
1/24/2022	Reinhard	Avoidance Actions - Commonwealth	Discussion regarding vendor transfer procedures. Attendees: J. Reinhard, T. Donahoe, and C. Reid	0.3	112.50
1/24/2022	Wexler	Vendor Preference Analysis	Review and research Intervoice preference claim and all correspondence for UCC.	1.1	412.50
1/24/2022	Wexler	Vendor Preference Analysis	Review and research Jose Santiago preference claim and all correspondence and vendor defenses for UCC.	0.8	300.00
1/24/2022	Wexler	Vendor Preference Analysis	Review and research Genesis preference status for UCC.	0.6	225.00
1/24/2022	Wexler	Vendor Preference Analysis	Review and research Humana preference status for UCC.	0.8	300.00
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Caribbean Educational Services	0.5	187.50
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Centro de Desarrollo Academico	0.6	225.00
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Clinica de Terapias Pediatricas	0.7	262.50
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Community Cornerstone of PR	0.6	225.00
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Allied Waste of PR	0.5	187.50
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Apex General Contractors	0.5	187.50
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for AT&T	0.6	225.00
1/25/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Houghton Mifflin Publishing	0.6	225.00
1/25/2022	da Silva	Solvency	Detail review of solvency presentation for Commonwealth that was presented to Brown Rudnick.	1	375.00
1/25/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	2	750.00
1/25/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	2	750.00
1/25/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	1.8	675.00
1/25/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Genesis Security Services for the UCC.	0.6	225.00
1/25/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Humana Health Plans of Puerto Rico, Inc. for the UCC.	0.7	262.50
1/25/2022	Reinhard	Solvency	Review of documents, work product and analysis for transition of solvency work to trustee.	1.7	637.50
1/25/2022	Wexler	Vendor Preference Analysis	Review and research preference correspondence MGC & The Able Child for UCC.	1.1	412.50
1/25/2022	Wexler	Vendor Preference Analysis	Review and research preference correspondence for Mereck Sharp & Dohne.	0.7	262.50
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Banco Popular de Puerto Rico	1.5	562.50
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Hospira Puerto Rico	0.6	225.00
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Caribe Grolier	0.6	225.00
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Didacticos, Inc.	0.6	225.00
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Explora Centro Academico	0.5	187.50
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Fast Enterprises	0.6	225.00
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for First Hospital Panamericano	0.6	225.00
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for GF Solutions	0.6	225.00
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for GM Security Technologies	0.7	262.50
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Guimerfe Inc.	0.6	225.00
1/26/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor transfer package for Hewlett Packard	0.6	225.00
1/26/2022	da Silva	Solvency	Call to discuss solvency transition. Participants: E. da Silva, T. Bodell, J. Reinhard.	0.5	187.50
1/26/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	2	750.00
1/26/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for support requests made by DGC.	2	750.00
1/26/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Intervoice Communications of Puerto Rico for the UCC.	0.7	262.50
1/26/2022	Reinhard	Avoidance Actions - Commonwealth	Review vendor transition packages.	1.4	525.00
1/26/2022	Reinhard	Solvency	Review solvency work product and documents for transition to trustee.	0.5	187.50
1/26/2022	Reinhard	Solvency	Call to discuss solvency transition. Participants: E. da Silva, T. Bodell, J. Reinhard	0.5	187.50
1/26/2022	Bodell	Solvency	Call to discuss solvency transition. Participants: E. da Silva, T. Bodell, J. Reinhard	0.5	187.50
1/27/2022	Reid	Avoidance Actions - Commonwealth	Review and Update vendor transfer packages for additional information.	1.9	712.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Banco Popular de Puerto Rico	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Hospira Puerto Rico	0.3	112.50

DATE	LAST N	TASK CODE	MEMO	HOURS	FEES
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Caribe Grolier	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Didacticos, Inc.	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Explora Centro Academico	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Fast Enterprises	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for First Hospital Panamericano	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for GF Solutions	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for GM Security Technologies	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Guimerfe Inc.	0.3	112.50
1/27/2022	da Silva	Avoidance Actions - Commonwealth	Detail review of correspondence with vendor or vendor's counsel including contract analyses or data requests for Hewlett Packard	0.3	112.50
1/27/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Jose Santiago, Inc. for the UCC.	0.6	225.00
1/27/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Merck Sharp & Dohme for the UCC.	0.6	225.00
1/27/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for MCG & The Able Child for the UCC.	0.5	187.50
1/27/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Manpower for the UCC.	0.6	225.00
1/27/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for SHVP Motor Corp. for the UCC.	0.6	225.00
1/27/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor file transfer package for AT&T	0.2	75.00
1/27/2022	Reinhard	Avoidance Actions - Commonwealth	Review vendor transition packages.	1.7	637.50
1/27/2022	Reinhard	Avoidance Actions - Commonwealth	Continue review vendor transition packages.	1.7	637.50
1/27/2022	Reinhard	Avoidance Actions - Commonwealth	Continue review vendor transition packages.	1.4	525.00
1/27/2022	Reinhard	Avoidance Actions - Commonwealth	Review updates to transition packages.	0.8	300.00
1/28/2022	da Silva	Vendor Preference Analysis	Detail review of vendor contract and preference analysis as well as correspondence files for Brown Rudnick.	1.1	412.50
1/28/2022	da Silva	Vendor Preference Analysis	Continue to detail review of vendor contract and preference analysis as well as correspondence files for Brown Rudnick.	1.4	525.00
1/28/2022	Reid	Avoidance Actions - Commonwealth	Review and compilation of vendor and DGC to Brown Rudnick for review including updates to dashboard report for Brown Rudnick	2	750.00
1/28/2022	Reid	Avoidance Actions - Commonwealth	Continue compilation of vendor transfer packages per Brown Rudnick's request.	2	750.00
1/28/2022	Reid	Avoidance Actions - Commonwealth	Continue compilation of vendor transfer packages per Brown Rudnick's request.	0.8	300.00
1/28/2022	Reid	Avoidance Actions - Commonwealth	Continue compilation of vendor transfer packages per Brown Rudnick's request.	1.9	712.50
1/28/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Computer Learning Centers for the UCC.	0.5	187.50
1/28/2022	Donahoe	Avoidance Actions - Commonwealth	Preparing vendor file transfer packages for Brown Rudnick including overall dashboard report per Brown Rudnick's request.	1.2	450.00
1/28/2022	Reinhard	Avoidance Actions - Commonwealth	Final review of transition packages to send to Brown Rudnick.	0.6	225.00
1/28/2022	Wexler	Vendor Preference Analysis	Research and review Enterprise Services preference correspondence for UCC and package key items.	0.8	300.00
1/28/2022	Wexler	Vendor Preference Analysis	Computer Learning Centers (CLC)-research and review CLC's preference correspondence for UCC and package key items.	0.9	337.50
1/28/2022	Wexler	Vendor Preference Settlement	Email attorney Bauermeister on status of preference settlement and mediation.	0.3	112.50
1/28/2022	Wexler	Avoidance Actions - Commonwealth	Review open items remaining for information to UCC-prepare for call with P. Lengle.	0.6	225.00
1/29/2022	da Silva	Avoidance Actions - Commonwealth	Review of AT&T vendor files.	0.5	187.50
1/29/2022	Lengle	Vendor Preference Analysis	Organize preference materials (correspondence and preference claims) and update vendor's subfolders for Enterprise Services Caribe for the UCC.	0.5	187.50
1/31/2022	Lengle	Vendor Preference Analysis	T/C to review 12 vendors preference files open items. Participants: R. Wexler, P. Lengle	0.6	225.00
1/31/2022	Reinhard	Avoidance Actions - Commonwealth	Transition packages.	0.2	75.00
1/31/2022	Wexler	Vendor Preference Analysis	T/C to review 12 vendors preference files open items. Participants: R. Wexler, P. Lengle	0.6	225.00
1/31/2022	Wexler	Vendor Preference Analysis	Prepare and send memo to E. da Silva and T. Donahoe on the 12 vendors preference sub folder.	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Bristol-Meyers Squibb.	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Cardinal Health	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Computer Learning Centers	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Enterprise Services Caribe	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Evertac	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Genesis	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Humana	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Intervoice	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Jose Santiago	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Manpower	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re MCG	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re Merck Sharp Dohme	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Analyze preference claim correspondence re SHVP Motor	0.8	300.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Bristol-Meyers Squibb.	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Cardinal Health	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Computer Learning Centers	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Enterprise Services Caribe	0.6	225.00

FINANCIAL OVERSIGHT AND AMNAGEMENT BOARD FOR PUERTO RICO
ACCOUNTING AND FINANCIAL ADVISORY SERVICES FOR SPECIAL CLAIMS COMMITTEE
PERIOD OF SERVICE -JANUARY 1 through JANUARY 31, 2022 DEBTOR: COMMONWEALTH

DATE	LAST N	TASK CODE	MEMO	HOURS	FEES
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Evertec	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Genesis	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Humana	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Intervoice	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Jose Santiago	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Manpower	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re MCG	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re Merck Sharp Dohme	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Finalize and summarize status of preference claim negotiations re SHVP Motor	0.6	225.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Bristol-Meyers Squibb.	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Cardinal Health	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Computer Learning Centers	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Enterprise Services Caribe	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Evertec	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Genesis	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Humana	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Intervoice	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Jose Santiago	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Manpower	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re MCG	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re Merck Sharp Dohme	0.2	75.00
1/31/2022	Wexler	Avoidance Actions - Commonwealth	Respond to vendor requests re SHVP Motor	0.2	75.00
1/31/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for additional information.	2	750.00
1/31/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for additional information.	2	750.00
1/31/2022	Reid	Avoidance Actions - Commonwealth	Review and update vendor transfer packages for additional information.	1.6	600.00
				246.1	92,287.50

PRINCIPAL CERTIFICATION

I hereby authorize the submission of this Thirty-fifth Monthly Fee Statement for DiCicco, Gulman and Company, LLP covering the period from JANUARY 1, 2022 TO JANUARY 31, 2022.

Jaime A. El Koury
General Counsel to the Financial
Oversight and Management Board for
Puerto Rico